

IN THE UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re	:	Chapter 11
	:	
DPH HOLDINGS CORP., <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Reorganized Debtors.	:	(Jointly Administered)
	:	
-----	X	

AFFIDAVIT OF SERVICE

I, Darlene Calderon, being duly sworn according to law, depose and say that I am employed by Kurtzman Carson Consultants LLC, the Court appointed claims and noticing agent for the Reorganized Debtors in the above-captioned cases.

On September 6, 2013, I caused to be served the document listed below (i) upon the parties listed on Exhibit A hereto via overnight mail, (ii) upon the parties listed on Exhibit B hereto via electronic notification, and (iii) upon the party listed on Exhibit C hereto via postage pre-paid U.S. mail:

Reorganized Debtors' Notice of Claims Objection and Statement of Disputed Issues with Respect to Environmental Claim Numbers 15785, 18956, 19539, and 19786 and All Other Environmental Issues at the Sites Owned by the Reorganized Debtors ("Environmental Claims and Issues Objection") (Docket No. 22137) [a copy of which is attached hereto as Exhibit D]

Dated: September 11, 2013

/s/ Darlene Calderon

Darlene Calderon

State of California
County of Los Angeles

Subscribed and sworn to (or affirmed) before me on this 11th day of September, 2013, by Darlene Calderon, proved to me on the basis of satisfactory evidence to be the person who appeared before me.

Signature: /s/ Lydia Pastor Nino

Commission Expires: 11/18/15

EXHIBIT A

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DPH Holdings Corp.
Special Parties

Company	Contact	Address1	Address2	Address3	City	State	Zip
Celeste R. Gill, Assistant Attorney General	Environment, Natural Resources and Agriculture Division	6th Floor, Williams Building	525 W. Ottawa	P.O. Box 30755	Lansing	MI	48909
Cristine Irvin Phillips	Assistant United States Attorney	86 Chambers Street, Third Floor			New York	NY	10007

EXHIBIT B

Post-Emergence Master Service List

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	EMAIL	PARTY / FUNCTION
Barnes & Thornburg LLP	Deborah L. Thorne Kathleen L. Matsoukas	One N Wacker Drive	Suite 4400	Chicago	IL	60606	312-357-1313	dthorne@btlaw.com kmatsoukas@btlaw.com	Counsel to Johnson Controls Battery Group, Inc.; Johnson Controls, Inc. (Power Solutions)
Delphi Automotive Systems LLP	Sean Corcoran Karen Craft David M. Sherbin	5725 Delphi Drive		Troy	MI	48098	248-813-2000	sean.p.corcoran@delphi.com karen.i.craft@delphi.com david.sherbin@delphi.com	Delphi Automotive Systems LLP
Honigman Miller Schwartz and Cohn LLP	Frank L. Gorman, Esq. Robert B. Weiss, Esq.	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226-3583	313-465-7000	fgorman@honigman.com rweiss@honigman.com	Counsel to General Motors Corporation
Ruskin Moscou Faltischek PC	Jeffrey A. Wurst, Esq.	1425 RXR Plaza	15th Floor	Uniondale	NY	11556	516-663-6535	jwurst@rmfpc.com	
Skadden, Arps, Slate, Meagher & Flom LLP	Ron E. Meisler	155 N Wacker Drive	Suite 2700	Chicago	IL	60606-1720	312-407-0700	rmeisler@skadden.com	Counsel to the Reorganized Debtor
Weil, Gotshal & Manges LLP	Harvey R. Miller Robert J. Lemons	767 Fifth Avenue		New York	NY	10153	212-310-8500	harvey.miller@weil.com robert.lemons@weil.com	Counsel to General Motors Corporation

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Adalberto Cañadas Castillo		Avda Ramon de Carranza	10-1º	Cadiz		11006	Spain	34 956 226 311		adalberto@canadas.com	Representative to DASE
Adler Pollock & Sheehan PC	Joseph Avanzato	One Citizens Plz 8th Fl		Providence	RI	02903		401-274-7200	401-751-0604	javanzato@apslaw.com	Attorneys for Fry's Metals Inc. and Specialty Coatings Systems Eft
Airgas, Inc.	David Boyle	259 Radnor-Chester Road, Suite 100	P.O. Box 6675	Radnor	PA	19087-8675		610-902-6028	610-687-3187	david.boyle@airgas.com	Counsel to Airgas, Inc.
Akebono Brake Corporaton	Brandon J. Kessinger	310 Ring Road		Elizabethtown	KY	42701		270-234-5580	270-234-5504	bkessinger@akebono-usa.com	Representative for Akebono Corporation
Akin Gump Strauss Hauer & Feld, LLP	Ira S Dizengoff	One Bryant Park		New York	NY	10036		212-872-1000	212-872-1002	idezengoff@akingump.com	Counsel to TAI Unsecured Creditors Liquidating Trust
Allen Matkins Leck Gamble & Mallory LLP	Michael S. Greger	1900 Main Street	Fifth Floor	Irvine	CA	92614-7321		949-553-1313	949-553-8354	mgreger@allenmatkins.com	Counsel to Kilroy Realty, L.P.
Alliance for Sustainable Energy LLC	National Renewable Energy Laboratory	Jim Martin Senior Attorney	1617 Golden Blvd MS 1734	Golden	CO	80401		303-384-7497	303-384-7499	jim.martin@nrel.gov	Counsel for National Renewable Energy Laboratory
Alston & Bird, LLP	Craig E. Freeman	90 Park Avenue		New York	NY	10016		212-210-9400	212-922-3891	craig.freeman@alston.com	Counsel to Cadence Innovation, LLC
Alston & Bird, LLP	Dennis J. Connolly; David A. Wender	1201 West Peachtree Street		Atlanta	GA	30309		404-881-7269	404-253-8554	dconnolly@alston.com dwender@alston.com	Counsel to Cadence Innovation, LLC, PD George Co, Furukawa Electric Companay, Ltd., and Furukawa Electric North America APD, Inc.
American Axle & Manufacturing, Inc.	Steven R. Keyes	One Dauch Drive, Mail Code 6E-2-42		Detroit	MI	48243		313-758-4868		steven.keyes@aam.com	Representative for American Axle & Manufacturing, Inc.
Anglin, Flewelling, Rasmussen, Campbell & Trytten, LLP	Mark T. Flewelling	199 South Los Robles Avenue	Suite 600	Pasadena	CA	91101-2459		626-535-1900	626-577-7764	mtf@afrcr.com	Counsel to Stanley Electric Sales of America, Inc.
Arent Fox PLLC	Robert M. Hirsh	1675 Broadway		New York	NY	10019		212-484-3900	212-484-3990	Hirsh.Robert@arentfox.com	Counsel to Pullman Bank and Trust Company
Arnall Golden Gregory LLP	Darryl S. Laddin	171 17th Street NW	Suite 2100	Atlanta	GA	30363-1031		404-873-8120	404-873-8121	dladdin@agg.com	Counsel to Daishinku (America) Corp. d/b/a KDS America ("Daishinku"), SBC Telecommunications, Inc. (SBC)
Arnold & Porter LLP	Joel M. Gross	555 Twelfth Street, N.W.		Washington	D.C.	20004-1206		202-942-5000	202-942-5999	joel_gross@aporter.com	Counsel to CSX Transportation, Inc.
ATS Automation Tooling Systems Inc.	Carl Galloway	250 Royal Oak Road		Cambridge	Ontario	N3H 4R6	Canada	519-653-4483	519-650-6520	cgalloway@atsautomation.com	Company
Balch & Bingham LLP	Eric T. Ray	PO Box 306		Birmingham	AL	35201		205-251-8100	205-226-8799	eray@balch.com	Attorney for Alabama Power Company
Barack, Ferrazzano, Kirschbaum & Nagelberg LLP	Kimberly J. Robinson	200 W Madison St Ste 3900		Chicago	IL	60606		312-984-3100	312-984-3150	kim.robinson@bfkn.com	Counsel to Motion Industries, Inc., EIS, Inc. and Johnson Industries, Inc.
Barack, Ferrazzano, Kirschbaum & Nagelberg LLP	William J. Barrett	200 W Madison St Ste 3900		Chicago	IL	60606		312-984-3100	312-984-3150	william.barrett@bfkn.com	Counsel to Motion Industries, Inc., EIS, Inc. and Johnson Industries, Inc.
Barnes & Thornburg LLP	Alan K. Mills	11 S. Meridian Street		Indianapolis	IN	46204		317-236-1313	317-231-7433	alan.mills@btlaw.com	Counsel to Mays Chemical Company
Barnes & Thornburg LLP	Damon R Leichty	600 1st Source Bank Center	100 North Michigan	South Bend	IN	46601		574-233-1171	574-237-1125	damon.leichty@btlaw.com	Counsel to Bank of America, N.A.
Barnes & Thornburg LLP	David M. Powlen	1000 N West Street	Suite 1200	Wilmington	DE	19801		302-888-4536	317-231-7433	david.powlen@btlaw.com	Counsel to Howard County, Indiana
Barnes & Thornburg LLP	Deborah L. Thorne	One North Wacker Drive	Suite 4400	Chicago	IL	60606		312-357-1313	312-759-5646	deborah.thorne@btlaw.com	Counsel to Johnson Controls Battery Group, Inc.; Johnson Controls, Inc. (Power Solutions)

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Barnes & Thornburg LLP	John T. Gregg	171 Monroe Avenue NW	Suite 1000	Grand Rapids	MI	49503		616-742-3930	616-742-3999	jgregg@btlaw.com	Counsel to Priority Health; Clarion Corporation of America; Continental AG and Affiliates
Barnes & Thornburg LLP	Kathleen L. Matsoukas	One North Wacker Drive	Suite 4400	Chicago	IL	60606		312-357-1313	312-759-5646	kathleen.matsoukas@btlaw.com	Counsel to Johnson Controls Battery Group, Inc.; Johnson Controls, Inc. (Power Solutions); Howard County, Indiana
Barnes & Thornburg LLP	Mark R. Owens	11 S. Meridian Street		Indianapolis	IN	46204		317-236-1313	317-231-7433	mark.owens@btlaw.com	Counsel to Clarion Corporation of America
Barnes & Thornburg LLP	Michael K. McCrory	11 S. Meridian Street		Indianapolis	IN	46204		317-236-1313	317-231-7433	michael.mccrory@btlaw.com	Counsel to Gibbs Die Casting Corporation; Clarion Corporation of America
Barnes & Thornburg LLP	Patrick E. Mears	171 Monroe Avenue NW	Suite 1000	Grand Rapids	MI	49503		616-742-3936	616-742-3999	pmears@btlaw.com	Counsel to Armada Rubber Manufacturing Company, Bank of America Leasing & Leasing & Capital, LLC, & AutoCam Corporation
Barnes & Thornburg LLP	Sarah Quinn Kuhny	600 1st Source Bank Center	100 North Michigan	South Bend	IN	46601		574-233-1171	574-237-1125	sarah.kuhny@btlaw.com	Counsel to Bank of America, N.A.
Barnes & Thornburg LLP	Wendy D. Brewer	11 S. Meridian Street		Indianapolis	IN	46204		317-236-1313	317-231-7433	wendy.brewer@btlaw.com	Counsel to Gibbs Die Casting Corporation
Bartlett Hackett Feinberg P.C.	Frank F. McGinn	155 Federal Street	9th Floor	Boston	MA	02110		617-422-0200	617-422-0383	ffm@bostonbusinesslaw.com	Counsel to Iron Mountain Information Management, Inc.
Beeman Law Office	Thomas M Beeman	33 West 10th Street	Suite 200	Anderson	IN	46016		765-640-1330	765-640-1332	tom@beemanlawoffice.com	Counsel to Madison County (Indiana) Treasurer
Bernstein Litowitz Berger & Grossman	Hannah E. Greenwald	1285 Avenue of the Americas		New York	NY	10019		212-554-1411	212-554-1444	hannah@blbglaw.com	Counsel to Teachers Retirement System of Oklahoma; Public Employees's Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenforde ABP
Berry Moorman P.C.	James P. Murphy	535 Griswold	Suite 1900	Detroit	MI	48226		313-496-1200	313-496-1300	murph@berrymoorman.com	Counsel to Kamax L.P.; Optrex America, Inc.; GKN Sinter Metals, Inc.
Bialson, Bergen & Schwab	Kenneth T. Law, Esq.	2600 El Camino Real	Suite 300	Palo Alto	CA	94306		650-857-9500	650-494-2738	klaw@bbslaw.com	Counsel to UPS Supply Chain Solutions, Inc.
Bialson, Bergen & Schwab	Lawrence M. Schwab, Esq.	2600 El Camino Real	Suite 300	Palo Alto	CA	94306		650-857-9500	650-494-2738	lschwab@bbslaw.com	Counsel to UPS Supply Chain Solutions, Inc.; Solectron Corporation; Solectron De Mexico SA de CV; Solectron InvoTronics; Coherent, Inc.; Veritas Software Corporation
Bialson, Bergen & Schwab	Thomas M. Gaa	2600 El Camino Real	Suite 300	Palo Alto	CA	94306		650-857-9500	650-494-2738	tgaa@bbslaw.com	Counsel to Veritas Software Corporation
Bingham McHale LLP	Whitney L Mosby	10 West Market Street	Suite 2700	Indianapolis	IN	46204		317-635-8900	317-236-9907	wmosby@binghammchale.com	Counsel to Universal Tool & Engineering co., Inc. and M.G. Corporation

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Bodman LLP	Ralph E. McDowell	100 Renaissance Center	34th Floor	Detroit	MI	48243		313-393-7592	313-393-7579	rmcdowell@bodmanllp.com	Counsel to Freudenberg-NOK; General Partnership; Freudenberg-NOK, Inc.; Flextech, Inc.; Vibracoustic de Mexico, S.A. de C.V.; Lear Corporation; American Axle & Manufacturing, Inc.
Bond, Schoeneck & King, PLLC	Camille W. Hill	One Lincoln Center	18th Floor	Syracuse	NY	13202		315-218-8000	315-218-8100	chill@bsk.com	Counsel to Marquardt GmbH and Marquardt Switches, Inc.; Tessy Plastics Corp.
Bond, Schoeneck & King, PLLC	Charles J. Sullivan	One Lincoln Center	18th Floor	Syracuse	NY	13202		315-218-8000	315-218-8100	csullivan@bsk.com	Counsel to Diemolding Corporation
Bond, Schoeneck & King, PLLC	Stephen A. Donato	One Lincoln Center	18th Floor	Syracuse	NY	13202		315-218-8000	315-218-8100	sdonato@bsk.com	Counsel to Marquardt GmbH and Marquardt Switches, Inc.; Tessy Plastics Corp; Diemolding Corporation
Boult, Cummings, Conners & Berry, PLC	Austin L. McMullen	1600 Division Street, Suite 700	PO Box 34005	Nashville	TN	37203		615-252-2307	615-252-6307	amcmullen@bccb.com	Counsel to Calsonic Kansei North America, Inc.; Calsonic Harrison Co., Ltd.
Boult, Cummings, Conners & Berry, PLC	Roger G. Jones	1600 Division Street, Suite 700	PO Box 34005	Nashville	TN	37203		615-252-2307	615-252-6307	rgjones@bccb.com	Counsel to Calsonic Kansei North America, Inc.; Calsonic Harrison Co., Ltd.
Brembo S.p.A.	Massimiliano Cini	Administration Department via Brembo 25	24035 Curno BG	Bergamo			Italy	00039-035-605-529	0039-035-605-671	massimiliano_cini@brembo.it	Creditor
Brown & Connery, LLP	Donald K. Ludman	6 North Broad Street		Woodbury	NJ	08096		856-812-8900	856-853-9933	dludman@brownconnery.com	Counsel to SAP America, Inc.
Buchalter Nemer, A Profesional Corporation	Shawn M. Christianson	333 Market Street	25th Floor	San Francisco	CA	94105-2126		415-227-0900	415-227-0770	schristianson@buchalter.com	Counsel to Oracle USA, Inc.; Oracle Credit Corporation
Buchanan Ingersoll & Rooney PC	Mark Pfeiffer	50 S. 16th St Ste 3200		Philadelphia	PA	19102		215-665-8700		mark.pfeiffer@bipc.com	Counsel to ATEL Leasing Corp.
Buchanan Ingersoll & Rooney PC	Mary Caloway	The Brandywine Building	1000 West Street, Suite 1410	Wilmington	DE	19801		302-552-4200	302-552-4295	mary.caloway@bipc.com	Counsel to Fiduciary Counselors
Buchanan Ingersoll & Rooney PC	Peter S. Russ	620 Eighth Ave	23rd Floor	New York	NY	10018		212-440-4400		peter.russ@bipc.com	Counsel to ATEL Leasing Corp.
Buchanan Ingersoll & Rooney PC	William H. Schorling, Esq.	Two Liberty Place	50 S. 16th St., Ste 3200	Philadelphia	PA	19102		215-665-5326	215-665-8760	william.schorling@bipc.com	Counsel to Fiduciary Counselors
Butzel Long	Bruce L. Sendek	150 W. Jefferson Avenue	Suite 100	Detroit	MI	48226		313-225-7000	313-225-7080	sendek@butzel.com	Counsel to Reorganized Debtors
Butzel Long	Chester E. Kasiborski, Jr.	150 W. Jefferson Avenue	Suite 100	Detroit	MI	48226		313-225-7000	313-225-7080	kasiborski@butzel.com	Counsel to Reorganized Debtors
Butzel Long	Cynthia J. Haffey	150 W. Jefferson	Suite 100	Detroit	MI	48226		313-983-7434	313-225-7080	haffey@butzel.com	Counsel to Delphi Corporation
Butzel Long	David J. DeVine	150 W. Jefferson Avenue	Suite 100	Detroit	MI	48226		313-225-7000	313-225-7080	devine@butzel.com	Counsel to Reorganized Debtors
Butzel Long	Donald V. Orlandoni	150 W. Jefferson	Suite 100	Detroit	MI	48226		313-225-7063	313-225-7080	orlandoni@butzel.com	Counsel to Delphi Corporation
Butzel Long	Maria Caceres-Boneau	380 Madison Ave	22nd Floor	New York	NY	10017		212-905-1505	212-818-0494	boneau@butzel.com	Counsel to Reorganized Debtors
Butzel Long	Sheldon H. Klein	Stoneridge West	41000 Woodward Avenue	Bloomfield Hills	MI	48304		248-258-1414	248-258-1439	klein@butzel.com	Counsel to Reorganized Debtors
Butzel Long	Thomas B. Radom	Stoneridge West	41000 Woodward Avenue	Bloomfield Hills	MI	48304		248-258-1413	248-258-1439	radom@butzel.com	Counsel to Reorganized Debtors
Butzel Long	Thomas D. Noonan	150 W. Jefferson Avenue	Suite 100	Detroit	MI	48226		313-225-7000	313-225-7080	noonan@butzel.com	Counsel to Reorganized Debtors
Cadwalader Wickersham & Taft LLP	Jeannine D'Amico	1201 F St NW Ste 1100		Washington	DC	20004		202-862-2452	202-862-2400	jeannine.damico@cwt.com	Attorneys for the Audit Committee of Delphi Corporation

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Cadwalader Wickersham & Taft LLP	John J. Rapisardi Esq Joseph Zukowski Esq	One World Financial Center		New York	NY	10281		212-504-6000	212-504-6666	john.rapisardi@cw.com joseph.zukowski@cw.com jonathan.greenberg@BASF.COM	Counsel to the Auto Task Force of the U.S. Department of the Treasury
Cahill Gordon & Reindel LLP	Jonathan Greenberg	80 Pine Street		New York	NY	10005		212-701-3000	732-205-6777		Counsel to Engelhard Corporation
Cahill Gordon & Reindel LLP	Kevin Burke	80 Pine Street		New York	NY	10005		212-701-3000	212-378-2167	kburke@cahill.com	Counsel to Engelhard Corporation
Calfee, Halter & Griswold LLC	Jean R. Robertson, Esq.	1400 McDonald Investment Ctr	800 Superior Ave	Cleveland	OH	44114		216-622-8404	216-241-0816	jrobertson@calfee.com	Counsel to Brush Engineered materials
Calinoff & Katz, LLP	Dorothy H. Marinis-Riggio Robert Calinoff	140 East 45th Street	17th Floor	New York	NY	10017		212-826-8800	212-644-5123	dhriaggio@gmail.com rcalinoff@candklaw.com	Counsel to Computer Patent Annuities Limited Partnership, Hydro Aluminum North America, Inc., Hydro Aluminum Adrian, Inc., Hydro Aluminum Precision Tubing NA, LLC, Hydro Alumunim Ellay Enfield Limited, Hydro Aluminum Rockledge, Inc., Norsk Hydro Canada, I
Cantor Colburn LLP	Michael J Rye	20 Church Street	22nd Floor	Hartford	CT	06103-3207		860-286-2929	860-286-0115	mrve@cantorcolburn.com	Patent Counsel to Delphi Corporation et al., Debtors and Debtors-in-Possession
Carson Fischer, P.L.C.	Joseph M Fischer Patrick J Kukla	4111 Andover Road	West 2nd Floor	Bloomfield Hills	MI	48302		248-644-4840		brcy@carsonfischer.com	Counsel to Bing Metals Group, LLC; Behr America, Inc.; Findlay Industries; Vitec, LLC
Carson Fischer, P.L.C.	Robert A. Weisberg	4111 Andover Road	West 2nd Floor	Birmingham	MI	48302		248-644-4840	248-644-1832	rweisberg@carsonfischer.com brcy@carsonfischer.com	Counsel to Cascade Die Casting Group, Inc.; Behr America, Inc.
Carter Ledyard & Milburn LLP	Aaron R. Cahn	2 Wall Street		New York	NY	10005		212-732-3200	212-732-3232	cahn@clm.com	Counsel to STMicroelectronics, Inc.
Chadbourne & Parke LLP	Douglas Deutsch, Esq.	30 Rockefeller Plaza		New York	NY	10112		212-408-5100	212-541-5369	ddeutsch@chadbourne.com	Counsel to EagleRock Capital Management, LLC
Clark Hill PLC	Joel D. Applebaum	500 Woodward Avenue	Suite 3500	Detroit	MI	48226-3435		313-965-8300	313-965-8252	japplebaum@clarkhill.com	Counsel to 1st Choice Heating & Cooling, Inc.; BorgWarner Turbo Systems Inc.; Metaldyne Company, LLC
Clark Hill PLC	Shannon Deeby	500 Woodward Avenue	Suite 3500	Detroit	MI	48226-3435		313-965-8300	313-965-8252	sdeeby@clarkhill.com	Counsel to BorgWarner Turbo Systems Inc.; Metaldyne Company, LLC
Clark Hill PLLC	Robert D. Gordon	500 Woodward Avenue	Suite 3500	Detroit	MI	48226-3435		313-965-8572	313-965-8252	rgordon@clarkhill.com	Counsel to ATS Automation Tooling Systems Inc.
Cleary, Gottlieb, Steen & Hamilton LLP	James L. Bromley	One Liberty Plaza		New York	NY	10006		212-225-2000	212-225-3999	maofiling@cgsh.com	Counsel to Bear, Stearns, Co. Inc.; Citigroup, Inc.; Credit Suisse First Boston; Deutsche Bank Securities, Inc.; Goldman Sachs Group, Inc.; JP Morgan Chase & Co.; Lehman Brothers, Inc.; Merrill Lynch & Co.; Morgan Stanley & Co., Inc.; UBS Securities, LLC
Cohen & Grigsby, P.C.	Thomas D. Maxson	11 Stanwix Street	15th Floor	Pittsburgh	PA	15222-1319		412-297-4706	412-209-1837	tmaxson@cohenlaw.com	Counsel to Nova Chemicals, Inc.
Cohen, Weiss & Simon LLP	Joseph J. Vitale Babette Ceccotti	330 West 42nd Street		New York	NY	10036		212-356-0238	646-473-8238	vvitale@cwsny.com bceccotti@cwsny.com	Counsel to International Union, United Automobile, Aerospace and Agriculture Implement Works of America (UAW)
Cohn Birnbaum & Shea P.C.	Scott D. Rosen, Esq.	100 Pearl Street, 12th Floor		Hartford	CT	06103		860-493-2200	860-727-0361	srosen@cb-shea.com	Counsel to Floyd Manufacturing Co., Inc.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Connolly Bove Lodge & Hutz LLP	Jeffrey C. Wisler, Esq.	1007 N. Orange Street	P.O. Box 2207	Wilmington	DE	19899		302-658-9141	302-658-0380	jwisler@cblh.com	Counsel to ORIX Warren, LLC
Coolidge Wall Co. LPA	Ronald S. Pretekin	33 West First Street	Suite 600	Dayton	OH	45402		937-223-8177	937-223-6705	Pretekin@coollaw.com	Counsel to Harco Industries, Inc.; Harco Brake Systems, Inc.; Dayton Supply & Tool Company; Attorneys for Columbia Industrial
Covington & Burling	Susan Power Johnston	620 Eighth Ave		New York	NY	10018		212-841-1005	646-441-9005	sjohnston@cov.com	Special Counsel to the Debtor
Cox, Hodgman & Giarmarco, P.C.	Aaron R. Marcu		101 W. Big Beaver Road	Troy	MI	48084-5280		248-457-7000	248-457-7001	swalsh@chqlaw.com	Counsel to Nisshinbo Automotive Corporation
	Sean M. Walsh, Esq.	Tenth Floor Columbia Center									Counsel to SPS Technologies, LLC; NSS Technologies, Inc.; SPS Technologies Waterford Company; Greer Stop Nut, Inc.
Curtin & Heefner, LLP	Daniel P. Mazo	250 N. Pennsylvania Avenue		Morrisville	PA	19067		215-736-2521	215-736-3647	dpm@curtinheefner.com	
Curtis, Mallet-Prevost, Colt & Mosle LLP	Cindi Eilbott	101 Park Avenue		New York	NY	10178-0061		212-696-6936	212-697-1559	ceilbott@curtis.com	Counsel to Flextronics International, Inc.; Flextronics International USA, Inc.; Multek Flexible Circuits, Inc.; Sheldahl de Mexico S.A.de C.V.; Northfield Acquisition Co.; Flextronics Asia-Pacific Ltd.; Flextronics Technology (M) Sdn. Bhd
Damon & Morey LLP	William F. Savino	1000 Cathedral Place	298 Main Street	Buffalo	NY	14202-4096		716-856-5500	716-856-5510	wsavino@damonmorey.com	Counsel to Relco, Inc.; The Durham Companies, Inc.
David P. Martin		519 Energy Center Blvd	Ste 1104	Northport	AL	35401		205-343-1771	205-343-1781	davidpmartin@erisacase.com davidpmartin@bellsouth.net	Co-Counsel for David Gargis, Jimmy Mueller, and D. Keith Livingston
Day Pitney LLP	Richard M. Meth	P.O. Box 1945		Morristown	NJ	07962-1945		973-966-6300	973-966-1015	rmeth@daypitney.com	Counsel to Marshall E. Campbell Company
Day Pitney LLP	Ronald S. Beacher Conrad K. Chiu	7 Times Square		New York	NY	10036		212-297-5800	212-916-2940	rbeacher@daypitney.com cchiu@daypitney.com	Counsel to IBJTC Business Credit Corporation, as successor to IBJ Whitehall Business Credit Corporation
Dechert LLP	Glenn E. Siegel James O. Moore	1095 Avenue of the Americas		New York	NY	10036-6797		212-698-3500	212-698-3599	glenn.siegel@dechert.com james.moore@dechert.com	Counsel for Kensington International Limited, Manchester Securities Corp. and Springfield Associates, LLC
Denso International America, Inc.	Carol Sowa	24777 Denso Drive		Southfield	MI	48086		248-372-8531	248-350-7772	carol_sowa@denso-diam.com	Counsel to Denso International America, Inc.
DiConza Law, P.C.	Gerard DiConza, Esq.	630 Third Avenue, 7th Floor		New York	NY	10017		212-682-4940	212-682-4942	gdiConza@dclawpc.com	Counsel to Tyz-All Plastics, Inc.; Co-Counsel to Tower Automotive, Inc.
Dinsmore & Shohl LLP	John Persiani	1900 Chemed Center	255 East Fifth Street	Cincinnati	OH	45202		513-977-8200	513-977-8141	john.persiani@dinslaw.com	Counsel to The Procter & Gamble Company
DLA Piper Rudnick Gray Cary US LLP	Richard M. Kremen Maria Ellena Chavez-Ruark	The Marbury Building	6225 Smith Avenue	Baltimore	Maryland	21209-3600		410-580-3000	410-580-3001	richard.kremen@dlapiper.com	Counsel to Constellation NewEnergy, Inc. & Constellation NewEnergy - Gas Division, LLC
Drinker Biddle & Reath LLP	Andrew C. Kassner	18th and Cherry Streets		Philadelphia	PA	19103		215-988-2700	215-988-2757	andrew.kassner@drb.com	Counsel to Penske Truck Leasing Co., L.P.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Duane Morris LLP	Joseph H. Lemkin	744 Broad Street	Suite 1200	Newark	NJ	07102		973-424-2000	973-424-2001	jhlemkin@duanemorris.com	Counsel to NDK America, Inc./NDK Crystal, Inc.; Foster Electric USA, Inc.; JST Corporation; Nichicon (America) Corporation; Taiho Corporation of America; American Aikoku Alpha, Inc.; Sagami America, Ltd.; SL America, Inc./SL Tennessee, LLC; and Hosiden America Corporation
Duane Morris LLP	Lewis R Olshin Esq	30 South 17th Street		Philadelphia	PA	19103		215-979-1129	215-689-3622	Olshin@duanemorris.com	Counsel to ACE American Insurance Company and Pacific Employers Insurance Company
Duane Morris LLP	Margery N. Reed, Esq.	30 South 17th Street		Philadelphia	PA	19103-4196		215-979-1000	215-979-1020	dmdelphi@duanemorris.com mreed@duanemorris.com	Counsel to ACE American Insurance Company and Pacific Employers Insurance Company
Duane Morris LLP	Wendy M. Simkulak, Esq.	30 South 17th Street		Philadelphia	PA	19103-4196		215-979-1547	215-689-4951	wmsimkulak@duanemorris.com	Counsel to ACE American Insurance Company and Pacific Employers Insurance Company
Dykema Gossett PLLC	Douglas S Parker	39577 Woodward Ave	Suite 300	Bloomfield Hills	MI	48304		248-203-0703	248-203-0763	dparker@dykema.com	Counsel for Federal Screw
Electronic Data Systems Corporation	Ayala Hassell	5400 Legacy Dr.	Mail Stop H3-3A-05	Plano	TX	75024		212-715-9100	212-715-8000	ayala.hassell@eds.com	Representative for Electronic Data Systems Corporation
Ellenberg, Ogier, Rothschild & Rosenfeld, P.C.	Barbara Ellis-Monro	170 Mitchell Street, SW		Atlanta	GA	30303		404-581-3818	404-526-8855	bem@eorlaw.com	Counsel to Southwire Company
Entergy Services, Inc.	Alan H. Katz	639 Loyola Ave 26th Fl		New Orleans	LA	70113				akatz@entergy.com	Assistant General Counsel to Entergy Services, Inc
Epstein Becker & Green PC	Maura I. Russell	250 Park Ave	11th Floor	New York	NY	10177-1211		212-351-4500	212-661-0989	MRussell@ebglaw.com	Counsel to SPCP Group LLC as agent for Silver Point Capital Fund LP and Silver Point Capital Offshore Fund Ltd
Ettelman & Hochheiser, P.C.	Gary Ettelman	c/o Premium Cadillac	77 Main Street	New Rochelle	NY	10801		516-227-6300	516-227-6307	gettelman@e-hlaw.com	Counsel to Jon Ballin
Faegre & Benson LLP	Elizabeth K. Flaagan	3200 Wells Fargo Center	1700 Lincoln St	Denver	CO	80203-4532		303-607-3694		eflaagan@faegre.com	Counsel to CoorsTek, Inc.; Corus, L.P.
Farrell Fritz PC	Louis A. Scarcella	1320 RexCorp Plaza		Uniondale	NY	11556-1320		516-227-0700	516-227-0777	lscarcella@farrellfritz.com pcollins@farrellfritz.com	Counsel to Official Committee of Equity Holders
Filardi Law Offices LLC	Charles J. Filardi, Jr., Esq.	65 Trumbull Street	Second Floor	New Haven	CT	06510		203-562-8588	866-890-3061	charles@filardi-law.com	Counsel to Federal Express Corporation
Finkel Goldstein Rosenbloom & Nash LLP	Ted J. Donovan	26 Broadway	Suite 711	New York	NY	10004		212-344-2929	212-422-6836	tdonovan@finkgold.com	Counsel to Pillarhouse (U.S.A.) Inc.
Foley & Lardner LLP	Ann Marie Uetz	500 Woodward Avenue	Suite 2700	Detroit	MI	48226-3489		313-234-7100	313-234-2800	auetz@foley.com	Counsel to PBR Tennessee
Foley & Lardner LLP	Jill L. Murch	321 North Clark Street	Suite 2800	Chicago	IL	60610-4764		312-832-4500	312-832-4700	lmurch@foley.com	Counsel to Kuss Corporation
Foley & Lardner LLP	John A. Simon	One Detroit Center	500 Woodward Ave Suite 2700	Detroit	MI	48226-3489		313-234-7100	313-234-2800	jsimon@foley.com	Counsel to Ernst & Young LLP
Foley & Lardner LLP	John R. Trentacosta	500 Woodward Avenue	Suite 2700	Detroit	MI	48226-3489		313-234-7100	313-234-2800	jtrentacosta@foley.com kcatanese@foley.com	Counsel to Kautex Inc.
Fox Rothschild LLP	Brian Isen	1301 Atlantic Avenue		Atlantic City	NJ	08401		609-348-2294	609-348-6834	bisen@foxrothschild.com	Counsel to M&Q Plastic Products L.P.
Fox Rothschild LLP	Fred Stevens	100 Park Avenue	15th Floor	New York	NY	10017		212-878-7900	212-682-4218	fstevens@foxrothschild.com	Counsel to M&Q Plastic Products, Inc.
Frederick T. Rikkers		419 Venture Court	P.O. Box 930555 201 East Fifth Street	Verona	WI	53593		608-848-6350	608-848-6357	trikkers@rikkerslaw.com	Counsel to Southwest Metal Finishing, Inc.
Frost Brown Todd LLC	Ronald E. Gold	2200 PNC Center		Cincinnati	OH	45202-4182		513-651-6156		rgold@fbtlaw.com	Counsel to AKS Receivables, LLC

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Fulbright & Jaworski LLP	David A Rosenzweig	666 Fifth Avenue		New York	NY	10103-3198		212-318-3000	212-318-3400	drosenzweig@fulbright.com	Counsel to Southwest Research Institute Attorney for Solvay Fluorides, LLC
Fulbright & Jaworski LLP	Michael M Parker	300 Convent St Ste 2200		San Antonio	TX	78205		210-224-5575	210-270-7205	mparker@fulbright.com	Counsel to Southwest Research Institute
Genovese Joblove & Battista, P.A.	David C. Cimo	100 S.E. 2nd Street	Suite 4400	Miami	FL	33131		305-349-2300	305-349-2310	dcimo@gib-law.com	Counsel to Ryder Integrated Logistics, Inc.
Gibbons P.C.	David N. Crapo	One Gateway Center		Newark	NJ	07102-5310		973-596-4523	973-639-6244	dcrapo@gibbonslaw.com	Counsel to Epcos, Inc.
Goldberg Segalla LLP	Attn Bruce W Hoover	665 Main St Ste 400		Buffalo	NY	14203		716-566-5400	716-566-5401	bhoover@goldbergsegalla.com	Attorneys for MasTec Inc.
Goldberg Segalla LLP	Bruce W Hoover Richard A Braden	665 Main St Ste 400		Buffalo	NY	14203		716-566-5400	716-566-5401	bhoover@goldbergsegalla.com	Counsel to Delphi Automotive Systems, LLC, successor in interest to DPH Holdings Corp.
Gorlick, Kravitz & Listhaus, P.C.	Barbara S. Mehlsack	17 State Street	4th Floor	New York	NY	10004		212-269-2500	212-269-2540	bmehlsack@gklaw.com	Counsel to International Brotherhood of Electrical Workers Local Unions No. 663; International Association of Machinists; AFL-CIO Tool and Die Makers Local Lodge 78, District 10; International Union of Operating Engineers Local Union Nos. 18, 101 and 832
Goulston & Storrs, P.C.	Peter D. Bilowz	400 Atlantic Avenue		Boston	MA	02110-333		617-482-1776	617-574-4112	pbilowz@goulstonstorrs.com	Counsel to Thermotech Company
Grant & Eisenhofer P.A.	James J Sabella	485 Lexington Ave		New York	NY	10017		646-722-8520	302-622-7100	jsabella@gelaw.com	Counsel to Teachers Retirement System of Oklahoma; Public Employees' Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenforde ABP
Grant & Eisenhofer P.A.	Jay W. Eisenhofer	45 Rockefeller Center	650 Fifth Avenue	New York	NY	10111		212-755-6501	212-755-6503	jeisenhofer@gelaw.com	Counsel to Teachers Retirement System of Oklahoma; Public Employees' Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenforde ABP
Gratz, Miller & Brueggeman, S.C.	Matthew R. Robbins	1555 N. RiverCenter Drive	Suite 202	Milwaukee	WI	53212		414-271-4500	414-271-6308	mrr@previant.com	Counsel to International Brotherhood of Electrical Workers Local Unions No. 663; International Association of Machinists; AFL-CIO Tool and Die Makers Local Lodge 78, District 10
Graydon Head & Ritchey LLP	J. Michael Debbler, Susan M. Argo	1900 Fifth Third Center	511 Walnut Street	Cincinnati	OH	45202		513-621-6464	513-651-3836	mdebbler@graydon.com	Counsel to Grote Industries; Batesville Tool & Die; PIA Group; Reliable Castings
Greenberg Traurig, LLP	Maria J. DiConza	MetLife Bldg	200 Park Avenue	New York	NY	10166		212-801-9200	212-801-6400	diconzam@gtlaw.com	Counsel to Samtech Corporation
Greenberg Traurig, LLP	Shari L. Heyen	1000 Louisiana	Suite 1800	Houston	TX	77002		713-374-3500	713-374-3505	hevens@gtlaw.com	Counsel to Samtech Corporation
Greensfelder, Hemker & Gale, P.C.	Cherie Macdonald J. Patrick Bradley	10 S. Broadway	Suite 200	St. Louis	MO	63102		314-241-9090	314-241-8624	ckm@greensfelder.com jpb@greensfelder.com	Counsel to ARC Automotive, Inc.
Hahn Loeser & Parks LLP	Lawrence E Oscar Christopher W Peer	200 Public Square	Suite 2800	Cleveland	OH	44114		216-621-0150	216-241-2824	leoscar@hahnlaw.com cpeer@hahnlaw.com	Counsel to Casco Products, a Unit of Sequa Corporation and ARC Automotive, Inc.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Halperin Battaglia Raicht, LLP	Alan D. Halperin Christopher J. Battaglia Julie D. Dyas	555 Madison Avenue	9th Floor	New York	NY	10022		212-765-9100	212-765-0964	cbattaglia@halperinlaw.net ahalperin@halperinlaw.net jdvas@halperinlaw.net	Counsel to Pacific Gas Turbine Center, LLC and Chromalloy Gas Turbine Corporation; ARC Automotive, Inc
Hancock & Estabrook LLP	R John Clark Esq	1500 Tower I	PO Box 4976	Syracuse	NY	13221-4976		315-471-3151	315-471-3167	rcclark@hancocklaw.com	Counsel to Alliance Precision Plastics Corporation
Harrington, Dragich & O'Neill PLLC	David G Dragich	21043 Mack Avenue		Grosse Pointe Woods	MI	48236		313-886-4550	313-221-9612	ddragich@hdolaw.com	Counsel to Internet Corporation
Harris D. Leinwand	Harris D. Leinwand	315 Madison Avenue	Suite 901	New York	NY	10017		212-725-7338	212-244-6219	hleinwand@aol.com	Counsel to Baker Hughes Incorporated; Baker Petrolite Corporation
Haskell Slaughter Young & Rediker LLC	Robert H. Adams	2001 Park Place North	Suite 1400	Birmingham	AL	35203		205-251-1000		rha@hsy.com	Counsel to Simco Construction, Inc.
Haynes and Boone, LLP	Judith Elkin	153 East 53rd Street	Suite 4900	New York	NY	10022		212-659-7300	212-918-8989	judith.elkin@haynesboone.com	Counsel to Highland Capital Management, L.P.
Haynes and Boone, LLP	Lenard M. Parkins Kenric D. Kattner	1 Houston Center	1221 McKinney, Suite 2100	Houston	TX	77010		713-547-2000	713-547-2600	lenard.parkins@haynesboone.com kenric.kattner@haynesboone.com	Counsel to Highland Capital Management, L.P.
Herrick, Feinstein LLP	Paul Rubin	2 Park Avenue		New York	NY	10016		212-592-1448	212-545-3360	prubin@herrick.com	Counsel to Canon U.S.A., Inc. and Schmidt Technology GmbH
Hewlett-Packard Company	Kenneth F. Higman	2125 E. Katella Avenue	Suite 400	Anaheim	CA	92806		714-940-7120	740-940-7539	ken.higman@hp.com	Counsel to Hewlett-Packard Company
Hewlett-Packard Company	Ramona S. Neal	11311 Chinden Blvd., M/S 314		Boise	ID	83714-0021		208-396-6484	208-396-3958	Ramona.neal@hp.com	Counsel to Hewlett-Packard Company
Hewlett-Packard Company	Sharon Petrosino	420 Mountain Avenue		Murray Hill	NJ	07974		908-898-4760	908-898-4133	sharon.petrosino@hp.com	Counsel to Hewlett-Packard Financial Services Company
Hinckley Allen & Snyder LLP	Michael J Pendell	185 Asylum St CityPlace I	35th Floor	Hartford	CT	06103-3488		860-725-6200	860-278-3802	mpendell@haslaw.com	Counsel to Barnes Group, Inc.
Hiscock & Barclay, LLP	J. Eric Charlton	300 South Salina Street	PO Box 4878	Syracuse	NY	13221-4878		315-425-2716	315-425-8576	echarlton@hiscockbarclay.com	Counsel to GW Plastics, Inc.
Hodgson Russ LLP	Garry M. Graber	The Guaranty Building	140 Pearl Street, Suite 100	Buffalo	NY	14202-4040		716-856-4000	716-849-0349	ggrab@hodgsonruss.com	Counsel to Hexcel Corporation; Unifrax I LLC f/k/a Unifrax Corporation
Hodgson Russ LLP	James C. Thoman	The Guaranty Building	140 Pearl Street, Suite 100	Buffalo	NY	14202-4040		716-856-4000	716-849-0349	jthoman@hodgsonruss.com	Counsel to Unifrax I LLC f/k/a Unifrax Corporation
Hogan & Hartson L.L.P.	Audrey Moog	Columbia Square	555 Thirteenth Street, N.W.	Washington	D.C.	20004-1109		202-637-5677	202-637-5910	amoog@hhlaw.com	Counsel to Umicore Autocat Canada Corp.
Hogan & Hartson L.L.P.	Edward C. Dolan	Columbia Square	555 Thirteenth Street, N.W.	Washington	D.C.	20004-1109		202-637-5677	202-637-5910	ecdolan@hhlaw.com	Counsel to Umicore Autocat Canada Corp.
Hogan & Hartson L.L.P.	Scott A. Golden	875 Third Avenue		New York	NY	10022		212-918-3000	212-918-3100	sagolden@hhlaw.com	Counsel to XM Satellite Radio Inc.
Hogan Lovells US LLP	Matthew P Morris	875 Third Avenue		New York	NY	10022		212-918-3000		matthew.morris@hoganlovells.com	Counsel to TESA AG
Honigman, Miller, Schwartz and Cohn, LLP	Donald T. Baty, Jr.	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226		313-465-7314	313-465-7315	dbaty@honigman.com	Counsel to Fujitsu Ten Corporation of America

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Honigman, Miller, Schwartz and Cohn, LLP	E. Todd Sable	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226		313-465-7548	313-465-7549	tsable@honigman.com	Counsel to Valeo Climate Control Corp.; Valeo Electrical Systems, Inc. - Motors and Actuators Division; Valeo Electrical Systems, Inc. - Wipers Division; Valeo Switches & Detection System, Inc.
Honigman, Miller, Schwartz and Cohn, LLP	I. W. Winsten, Esq.	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226		313-465-7608	313-465-7609	iww@honigman.com	Counsel to Affina Group Holdings Inc.
Honigman, Miller, Schwartz and Cohn, LLP	Lawrence J. Murphy	2290 First National Building	660 Woodward Ave	Detroit	MI	48226		313-465-7488	313-465-7489	lmurphy@honigman.com	Attorneys for Guide Corporation and Lightsource Parent Corporation
Honigman, Miller, Schwartz and Cohn, LLP	Seth A. Drucker	2290 First National Building	660 Woodward Avenue Ste 2290	Detroit	MI	48226		313-465-7626	313-465-7627	sdrucker@honigman.com	Counsel for Valeo Climate Control, Corp.
Howard & Howard Attorneys PC	Lisa S. Gretchko	39400 Woodward Ave	Ste 101	Bloomfield Hills	MI	48304-5151		248-723-0396	248-645-1568	lgretchko@howardandhoward.com	Intellectual Property Counsel for Delphi Corporation, et al.
Hunter & Schank Co. LPA	John J. Hunter	One Canton Square	1700 Canton Avenue	Toledo	OH	43624		419-255-4300	419-255-9121	jrhunter@hunterschank.com	Counsel to ZF Group North America Operations, Inc.
Hunton & Williams LLP	Steven T. Holmes	Energy Plaza, 30th Floor	1601 Bryan Street	Dallas	TX	75201		214-979-3000	214-880-0011	sholmes@hunton.com	Counsel to RF Monolithics, Inc.
Hurwitz & Fine P.C.	Ann E. Evanko	1300 Liberty Building		Buffalo	NY	14202		716-849-8900	716-855-0874	aee@hurwitzfine.com	Counsel to Jiffy-Tite Co., Inc.
Ice Miller	Ben T. Caughey	One American Square	Box 82001	Indianapolis	IN	46282-0200		317-236-2100	317-236-2219	Ben.Caughey@icemiller.com	Counsel to Sumco, Inc.
Ice Miller LLP	Henry A. Efroymsen	One American Square	29th Floor	Indianapolis	IN	46482		317-236-2397	317-592-4643	henry.efroymsen@icemiller.com	Counsel to Fin Machine Co. Ltd
Infineon Technologies North America Corporation	Greg Bibbes	1730 North First Street	M/S 11305	San Jose	CA	95112		408-501-6442	408-501-2488	greg.bibbes@infineon.com	General Counsel & Vice President for Infineon Technologies North America Corporation
Infineon Technologies North America Corporation	Jeff Gillespie	2529 Commerce Drive	Suite H	Kokomo	IN	46902		765-454-2146	765-456-3836	jeffery.gillespie@infineon.com	Global Account Manager for Infineon Technologies North America
International Union of Operating Engineers	Richard Griffin	1125-17th Avenue, N.W.		Washington	DC	20036		202-429-9100	202-778-2641	rgriffin@iuoe.org	Counsel to International Brotherhood of Electrical Workers Local Unions No. 663; International Association of Machinists; AFL-CIO Tool and Die Makers Local Lodge 78, District 10; International Union of Operating Engineers Local Union Nos. 18, 101 and 832
Jackson Walker LLP	Bruce J. Ruzinsky	1401 McKinney St Ste 1900		Houston	TX	77010		713-751-4200	713-752-4221	bruzinsky@jw.com	Counsel to Constellation NewEnergy, Inc.
Jackson Walker LLP	Heather M. Forrest	901 Main St Ste 600		Dallas	TX	75202		214-953-6000	214-953-5822	hforrest@jw.com	Counsel to Constellation NewEnergy, Inc.
James R. Scheuerle	Parmenter O'Toole	601 Terrace Street	PO Box 786	Muskegon	MI	49443-0786		231-722-1621	231-728-2206	JRS@Parmenterlaw.com	Counsel to Port City Die Cast and Port City Group Inc
Jason, Inc.	Will Schultz, General Counsel	411 E. Wisconsin Ave	Suite 2120	Milwaukee	WI	53202		414-277-2110	414-277-9445	wschultz@jasoninc.com	General Counsel to Jason Incorporated
Jenner & Block LLP	Ronald R. Peterson	One IBM Plaza		Chicago	IL	60611		312-222-9350	312-840-7381	rpeterson@jenner.com	Counsel to SPX Corporation (Contech Division), Alcan Rolled Products-Ravenswood, LLC, Tenneco Inc. and Contech LLC
Johnston, Harris Gerde & Komarek, P.A.	Jerry W. Gerde, Esq.	239 E. 4th St.		Panama City	FL	32401		850-763-8421	850-763-8425	gerdekomarek@bellsouth.net	Counsel to Peggy C. Brannon, Bay County Tax Collector

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Jones Day	Daniella A. Einik	51 Louisiana Ave NW		Washington	DC	20001		202-879-3939		deinik@JonesDay.com	Counsel to Reorganized Debtors
Jones Day	Kevin P. Holewinski	51 Louisiana Ave NW		Washington	DC	20001		202-879-3939		kpholewinski@JonesDay.com	Counsel to Reorganized Debtors
Jones Day	Peter J. Benvenuti Michaeline H. Correa	555 California St 26th Floor		San Francisco	CA	94104		415-626-3939	415-875-5700	pjbenvenuti@jonesday.com mcorrea@jonesday.com	Attorneys for Symantec Corporation, Successor-in-Interest to Veritas Corporation
Karel S. Karpe P.C. d/b/a KarpeLaw	Karel S. Karpe	44 Wall Street	12th Floor	New York	NY	10005		212-461-2250		kkarpe@karpelaw.com	Counsel to United Parcel Service
Katten Muchin Rosenman LLP	John P. Sieger, Esq.	525 West Monroe Street		Chicago	IL	60661		312-902-5200	312-577-4733	john.sieger@kattenlaw.com	Counsel to TDK Corporation America and MEMC Electronic Materials, Inc.
Kaye Scholer LLP	Richard G Smolev	425 Park Avenue		New York	NY	10022-3598		212-236-8000	212-836-8689	rsmolev@kayescholer.com	Counsel to InPlay Technologies Inc
Kegler, Brown, Hill & Ritter Co., LPA	Kenneth R. Cookson	65 East State Street	Suite 1800	Columbus	OH	43215		614-426-5400	614-464-2634	kcookson@keglerbrown.com	Counsel to Solution Recovery Services
Keller Rohrback L.L.P.	Lynn Lincoln Sarko Cari Campen Laufenberg Erin M. Rily	1201 Third Avenue	Suite 3200	Seattle	WA	98101		206-623-1900	206-623-3384	lsarko@kellerrohrback.com claufenberg@kellerrohrback.com eriley@kellerrohrback.com	Counsel to Neal Folck, Greg Bartell, Donald McEvoy, Irene Polito, and Thomas Kessler, on behalf of themselves and a class of persons similarly situated, and on behalf of the Delphi Savings-Stock Purchase Program for Salaried Employees in the United States and the Delphi Personal Savings Plan for Hourly-Rate Employees in the United States
Keller Rohrback P.L.C.	Gary A. Gotto	National Bank Plaza	3101 North Central Avenue, Suite 900	Phoenix	AZ	85012		602-248-0088	602-248-2822	ggotto@kellerrohrback.com	Counsel to Neal Folck, Greg Bartell, Donald McEvoy, Irene Polito, and Thomas Kessler, on behalf of themselves and a class of persons similarly situated, and on behalf of the Delphi Savings-Stock Purchase Program for Salaried Employees in the United States and the Delphi Personal Savings Plan for Hourly-Rate Employees in the United States
Kelley Drye & Warren, LLP	Craig A. Wolfe	101 Park Avenue		New York	NY	10178		212-808-7800		cwolfe@kelleydrye.com	Counsel to the Pension Benefit Guaranty Corporation
Kelley Drye & Warren, LLP	Merrill B. Stone	101 Park Avenue		New York	NY	10178		212-808-7800		mstone@kelleydrye.com	Counsel to the Pension Benefit Guaranty Corporation
Kennedy, Jennick & Murray	Susan M. Jennik	113 University Place	7th Floor	New York	NY	10003		212-358-1500	212-358-0207	siennik@kjmllabor.com	Counsel to The International Union of Electronic, Salaried, Machine and Furniture Workers - Communicaitons Workers of America
Kennedy, Jennick & Murray	Thomas Kennedy	113 University Place	7th Floor	New York	NY	10003		212-358-1500	212-358-0207	tkennedy@kjmllabor.com	Counsel to The International Union of Electronic, Salaried, Machine and Furniture Workers - Communicaitons Workers of America
Kerr Russell & Weber PLC	James E. DeLine	500 Woodward Avenue	Suite 2500	Detroit	MI	48226		313-961-0200	313-961-0388	jed@krwlaw.com	Counsel to Pontiac Coil, Inc.
Kerr Russell & Weber PLC	Patrick Warren Hunt	500 Woodward Avenue	Suite 2500	Detroit	MI	48226		313-961-0200	313-961-0388	pwh@krwlaw.com	Counsel to Pontiac Coil, Inc.
King & Spalding, LLP	H. Slayton Dabney, Jr.	1185 Avenue of the Americas		New York	NY	10036		212-556-2100	212-556-2222	sdabney@kslaw.com	Counsel to KPMG LLP

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Kirkland & Ellis LLP	David Spiegel	300 North LaSalle		Chicago	IL	60654		312-862-2000		david.spiegel@kirkland.com	Counsel to Lunt Manufacturing Company
Kirkland & Ellis LLP	Jim Stempel	200 East Randolph Drive		Chicago	IL	60601		312-861-2000	312-861-2200	jstempel@kirkland.com	Counsel to Wilmington Trust Company, as Indenture trustee
Kirkpatrick & Lockhart Nicholson Graham LLP	Edward M. Fox	599 Lexington Avenue		New York	NY	10022		212-536-4812	212-536-3901	efox@klnq.com	Kokomo Gas & Fuel Company
Kokomo Gas & Fuel Company	Patti E Pope Revenue Recovery Manager	Northern Indiana Public Service Company	801 East 86th Avenue	Merrillville	IN	46410			219-647-5115	pepope@nisource.com	Counsel to HP Enterprise Services, LLC; Vishay Americas Inc.
Kramer Levin Naftalis & Frankel LLP	Jordan D Kaye	1177 Avenue of the Americas		New York	NY	10036		212-715-9489	212-715-9489	jkaye@kramerlevin.com	Co-Counsel for Delphi Salaried Retirees Association Benefit Trust VEBA Committee
Krieg Devault LLP	Lawrence W. Schmits Esq.	One Indiana Square, Suite 2800		Indianapolis	IN	46204		317-238-6271		lschmits@kdlegal.com	Co-Counsel for Delphi Salaried Retirees Association Benefit Trust VEBA Committee
Krieg Devault LLP	Patricia L. Beaty Esq	One Indiana Square, Suite 2800		Indianapolis	IN	46204		317-636-4341		pbeaty@kdlegal.com	Counsel to for Millwood, Inc.
Krugliak, Wilkins, Griffiths & Dougherty CO., L.P.A.	Sam O. Simmerman	4775 Munson Street N.W.	P.O. Box 36963	Canton	OH	44735-6963		330-497-0700	330-497-4020	sosimmerman@kwqd.com	Counsel to Parlex Corporation
Kutchin & Rufo, P.C.	Edward D. Kutchin	Two Center Plaza	Suite 620	Boston	MA	02108-1906		617-542-3000	617-542-3001	ekutchin@kutchinrufo.com	Counsel to Parlex Corporation
Kutchin & Rufo, P.C.	Kerry R. Northrup	Two Center Plaza	Suite 620	Boston	MA	02108-1906		617-542-3000	617-542-3001	knorthup@bmklegal.com	Counsel to Creditor Linamar Corp.
Lambert. Leser, Isackson, Cook & Guinta, P.C.	Adam D. Bruski	309 Davidson Building	PO Box 835	Bay City	MI	48707-0835		989-893-3518		adbruski@lambertleser.com	Counsel to Linamar Corporation
Lambert. Leser, Isackson, Cook & Guinta, P.C.	Susan M. Cook	309 Davidson Building	PO Box 835	Bay City	MI	48707-0835		989-893-3518		smcook@lambertleser.com	UCC Professional
Latham & Watkins	Mark A. Broude	885 Third Avenue		New York	NY	10022		212-906-1384	212-751-4864	mark.broude@lw.com	UCC Professional
Latham & Watkins	Michael J. Riela	885 Third Avenue		New York	NY	10022		212-906-1200	212-751-4864	michael.riela@lw.com	UCC Professional
Latham & Watkins	Mitchell A. Seider	885 Third Avenue		New York	NY	10022		212-906-1200	212-751-4864	mitchell.seider@lw.com	UCC Professional
Latham & Watkins	Robert Rosenberg	885 Third Avenue		New York	NY	10022		212-906-1370	212-751-4864	robert.rosenberg@lw.com	Counsel to A-1 Specialized Services and Supplies Inc
Law Offices of Michael O'Hayer	Michael O'Hayer Esq	22 N Walnut Street		West Chester	PA	19380		610-738-1230	610-738-1217	mkohayer@aol.com	Counsel to Freescale Semiconductor, Inc. f/k/a Motorola Semiconductor Systems (U.S.A.) Inc.
Lewis and Roca LLP	Rob Charles, Esq.	One South Church Street	Suite 700	Tucson	AZ	85701		520-629-4427	520-879-4705	rcharles@lrlaw.com	Counsel to Freescale Semiconductor, Inc. f/k/a Motorola Semiconductor Systems (U.S.A.) Inc.
Lewis and Roca LLP	Susan M. Freeman, Esq.	40 North Central Avenue	Suite 1900	Phoenix	AZ	85004-4429		602-262-5756	602-734-3824	sfreeman@lrlaw.com	Counsel to Cameron County, Brownsville ISD
Linebarger Goggan Blair & Sampson, LLP	Diane W. Sanders	1949 South IH 35 (78741)	P.O. Box 17428	Austin	TX	78760-7428		512-447-6675	512-443-5114	austin.bankruptcy@publicans.com	Counsel to Dallas County and Tarrant County
Linebarger Goggan Blair & Sampson, LLP	Elizabeth Weller	2323 Bryan Street	Suite 1600	Dallas	TX	75201		214-880-0089	4692215002	dallas.bankruptcy@publicans.com	Counsel in Charge for Taxing Authorities: Cypress-Fairbanks Independent School District, City of Houston, Harris County
Linebarger Goggan Blair & Sampson, LLP	John P. Dillman	P.O. Box 3064		Houston	TX	77253-3064		713-844-3478	713-844-3503	houston_bankruptcy@publicans.com	Counsel to Sedgwick Claims Management Services, Inc. and Methode Electronics, Inc.
Locke Lord Bissell & Liddell	Kevin J. Walsh	885 Third Avenue	26th Floor	New York	NY	10022-4802		212-812-8304	212-812-8364	kwalsh@lockelord.com	Counsel to Creditor The Interpublic Group of Companies, Inc. and Proposed Auditor Deloitte & Touche, LLP
Loeb & Loeb LLP	P. Gregory Schwed	345 Park Avenue		New York	NY	10154-0037		212-407-4000		gschwed@loeb.com	

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Loeb & Loeb LLP	William M. Hawkins	345 Park Avenue		New York	NY	10154		212-407-4000	212-407-4990	whawkins@loeb.com	Counsel to Industrial Ceramics Corporation
Lowenstein Sandler PC	Bruce S. Nathan	1251 Avenue of the Americas		New York	NY	10020		212-262-6700	212-262-7402	bnathan@lowenstein.com	Counsel to Daewoo International (America) Corp.
Lowenstein Sandler PC	Ira M. Levee	1251 Avenue of the Americas	18th Floor	New York	NY	10020		212-262-6700	212-262-7402	ilevee@lowenstein.com	Counsel to Teachers Retirement System of Oklahoma; Public Employees's Retirement System of Mississippi; Raiffeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenfornds ABP
Lowenstein Sandler PC	Kenneth A. Rosen	65 Livingston Avenue		Roseland	NJ	07068		973-597-2500	973-597-2400	krosen@lowenstein.com	Counsel to Cerberus Capital Management, L.P.
Lowenstein Sandler PC	Scott Cargill	65 Livingston Avenue		Roseland	NJ	07068		973-597-2500	973-597-2400	scargill@lowenstein.com	Counsel to Cerberus Capital Management, L.P.; AT&T Corporation
Lowenstein Sandler PC	Vincent A. D'Agostino	65 Livingston Avenue		Roseland	NJ	07068		973-597-2500	973-597-2400	vdagostino@lowenstein.com	Counsel to AT&T Corporation
Lyden, Liebenthal & Chappell, Ltd.	Erik G. Chappell	5565 Airport Highway	Suite 101	Toledo	OH	43615		419-867-8900	419-867-8909	egc@lydenlaw.com	Counsel to Metro Fibres, Inc.
Maddin, Hauser, Wartell, Roth & Heller PC	Alexander Stotland Esq	28400 Northwestern Hwy	Third Floor	Southfield	MI	48034		248-354-4030		axs@maddinhauser.com	Attorney for Danice Manufacturing Co.
Madison Capital Management	Joe Landen	6143 South Willow Drive	Suite 200	Greenwood Village	CO	80111		303-957-4254	303-957-2098	jlanden@madisoncap.com	Representative for Madison Capital Management
Margulies & Levinson, LLP	Leah M. Caplan, Esq.	30100 Chagrin Boulevard	Suite 250	Pepper Pike	OH	44124		216-514-4935	216-514-4936	lmc@ml-legal.com	Counsel to Venture Plastics
Mastromarco & Jahn, P.C.	Victor J. Mastromarco, Jr.	1024 North Michigan Avenue	P.O. Box 3197	Saginaw	MI	48605-3197		989-752-1414		vmastromar@aol.com	Counsel to H.E. Services Company and Robert Backie and Counsel to Cindy Palmer, Personal Representative to the Estate of Michael Palmer
Masuda Funai Eifert & Mitchell, Ltd.	Gary D. Santella	203 North LaSalle Street	Suite 2500	Chicago	IL	60601-1262		312-245-7500	312-245-7467	gsantella@masudafunai.com	Counsel to NDK America, Inc./NDK Crystal, Inc.; Foster Electric USA, Inc.; JST Corporation; Nichicon (America) Corporation; Taiho Corporation of America; American Aikoku Alpha, Inc.; Sagami America, Ltd.; SL America, Inc./SL Tennessee, LLC and Hosiden America Corporation
McCarter & English, LLP	David J. Adler, Jr. Esq.	245 Park Avenue, 27th Floor		New York	NY	10167		212-609-6800	212-609-6921	dadler@mccarter.com	Counsel to Ward Products, LLC
McCarter & English, LLP	Eduardo J. Glas, Esq.	Four Gateway Center	100 Mulberry Street	Newark	NJ	07102-4096		913-622-4444	973-624-7070	eglas@mccarter.com	Counsel to General Products Delaware Corporation
McCarthy Tetrault LLP	Lorne P. Salzman	66 Wellington Street West	Suite 4700	Toronto	Ontario	M5K 1E6		416-362-1812	416-868-0673	lsalzman@mccarthy.ca	Counsel to Themselves (McCarthy Tetrault LLP)
McDermott Will & Emery LLP	Gary O. Ravert	340 Madison Avenue		New York	NY	10017-1922		212-547-5477	212-547-5444	gravert@mwe.com	Counsel for Temic Automotive of North America, Inc.
McDermott Will & Emery LLP	Stephen B. Selbst	340 Madison Avenue		New York	NY	10017		212-547-5400	212-547-5444	sselbst@mwe.com	Counsel to National Semiconductor Corporation
McDermott Will & Emery LLP	Steven P. Handler Monica M. Quinn	227 W Monroe St		Chicago	IL	60606		312-372-2000	312-984-7700	shandler@mwe.com mquinn@mwe.com	Counsel for Temic Automotive of North America, Inc.
McDonald Hopkins Co., LPA	Scott N. Opincar, Esq.	600 Superior Avenue, E.	Suite 2100	Cleveland	OH	44114		216-348-5400	216-348-5474	sopincar@mcdonaldhopkins.com	Counsel to Republic Engineered Products, Inc.
McDonald Hopkins Co., LPA	Shawn M. Riley, Esq.	600 Superior Avenue, E.	Suite 2100	Cleveland	OH	44114		216-348-5400	216-348-5474	sriley@mcdonaldhopkins.com	Counsel to Republic Engineered Products, Inc.
McElroy, Deutsch, Mulvaney & Carpenter, LLP	Jeffrey Bernstein, Esq.	Three Gateway Center	100 Mulberry Street	Newark	NJ	07102-4079		973-622-7711	973-622-5314	jbernstein@mdmc-law.com	Counsel to New Jersey Self-Insurers Guaranty Association

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
McGuirewoods LLP	Aaron G McCollough Esq	One James Center	901 East Cary Street	Richmond	VA	23219-4030		804-775-1000	804-775-1061	amccollough@mcguirewoods.com	Counsel to Siemens Energy & Automation, Inc.
McGuirewoods LLP	Daniel F Blanks	One James Center	901 East Cary Street	Richmond	VA	23219		804-775-1000	804-698-2186	dblanks@mcguirewoods.com	Counsel for CSX Transportation, Inc.
McGuirewoods LLP	John H Maddock III	One James Center	901 East Cary Street	Richmond	VA	23219-4030		804-775-1178	804-698-2186	jmaddock@mcguirewoods.com	Counsel to Siemens Logistics Assembly Systems, Inc.; Counsel for CSX Transportation, Inc.
Meyer, Suozzi, English & Klein, P.C.	Attn Thomas R Slome Esq	990 Stewart Ave Ste 300	PO Box 9194	Garden City	NY	11530-9194		516-741-6565	516-741-6706	tslome@msek.com	Counsel for Pamela Geller; JAE Electronics, Inc.
Meyer, Suozzi, English & Klein, P.C.	Hanan Kolko	1350 Broadway	Suite 501	New York	NY	10018		212-239-4999	212-239-1311	hkolko@msek.com	Counsel to The International Union of Electronic, Salaried, Machine and Furniture Workers - Communicaitons Workers of America
Meyers Law Group, P.C.	Merle C. Meyers	44 Montgomery Street	Suite 1010	San Francisco	CA	94104		415-362-7500	415-362-7515	mmeyers@mlg-pc.com	Counsel to Alps Automotive, Inc.
Meyers, Rodbell & Rosenbaum, P.A.	M. Evan Meyers	Berkshire Building	6801 Kenilworth Avenue, Suite 400	Riverdale Park	MD	20737-1385		301-699-5800		emeyers@mrrlaw.net	Counsel to Prince George County, Maryland
Meyers, Rodbell & Rosenbaum, P.A.	Robert H. Rosenbaum	Berkshire Building	6801 Kenilworth Avenue, Suite 400	Riverdale Park	MD	20737-1385		301-699-5800		rosenbaum@mrrlaw.net	Counsel to Prince George County, Maryland
Miami-Dade County Tax Collector	April Burch	Paralegal Unit	140 West Flagler St Ste 1403	Miami	FL	33130		305-375-5314	305-375-1142	mdtcbkc@miamidade.gov	Paralegal Collection Specialist for Miami-Dade County
Michael Cox		Cadillac Place	3030 W. Grand Blvd., Suite 10-200	Detroit	MI	48202		313-456-0140		miag@michigan.gov	Attorney General for State of Michigan, Department of Treasury
Michigan Department of Labor and Economic Growth, Worker's Compensation Agency	Dennis J. Raterink	PO Box 30736		Lansing	MI	48909-7717		517-373-1176	517-373-2129	raterinkd@michigan.gov	Assistant Attorney General for Worker's Compensation Agency; Attorney for the Funds Administration for the State of Michigan
Michigan Department of Labor and Economic Growth, Worker's Compensation Agency	Michael Cox	PO Box 30736		Lansing	MI	48909-7717		517-373-1820	517-373-2129	miag@michigan.gov	Attorney General for Worker's Compensation Agency; Attorney for the Funds Administration for the State of Michigan
Miles & Stockbridge, P.C.	Thomas D. Renda	10 Light Street		Baltimore	MD	21202		410-385-3418	410-385-3700	trenda@milesstockbridge.com	Counsel to Computer Patent Annuities Limited Partnership, Hydro Aluminum North America, Inc., Hydro Aluminum Adrian, Inc., Hydro Aluminum Precision Tubing NA, LLC, Hydro Almunim Ellay Enfield Limited, Hydro Aluminum Rockledge, Inc., Norsk Hydro Canada, Inc., Emhart Technologies LLL and Adell Plastics, Inc.
Miller & Martin PLLC	Dale Allen	150 Fourth Ave North	Ste 1200	Nashville	TN	37219				viones@millermartin.com	Counsel to Averitt Express
Miller Johnson	Thomas P. Sarb		Suite 800, PO Box 306	Grand Rapids	MI	49501-0306		616-831-1748	616-988-1748	sarbt@millerjohnson.com	Counsel to Pridgeon & Clay, Inc.
Miller, Canfield, Paddock and Stone, P.L.C.	Robert D. Wolford	250 Monroe Avenue, N.W.						616-831-1726	616-988-1726	wolfordr@millerjohnson.com	Counsel to Wells Operating Partnership, LP
Miller, Canfield, Paddock and Stone, P.L.C.	Jonathan S. Green	150 W. Jefferson Avenue	Suite 2500	Detroit	MI	48226		313-496-8452	313-496-7997	greenj@millercanfield.com	Counsel to Brose North America Holding LP and its affiliates
Miller, Canfield, Paddock and Stone, P.L.C.	Marc N. Swanson	150 W. Jefferson Avenue	Suite 2500	Detroit	MI	48226		313-963-6420	313-496-8452	swansonm@millercanfield.com	

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Miller, Canfield, Paddock and Stone, P.L.C.	Timothy A. Fusco	150 W. Jefferson Avenue	Suite 2500	Detroit	MI	48226		313-496-8435	313-496-8453	fusco@millercanfield.com	Counsel to Niles USA Inc.; Techcentral, LLC; The Bartech Group, Inc.; Fischer Automotive Systems
Mintz, Levin, Cohn, Ferris Glovsky and Pepco, P.C.	Paul J. Ricotta	One Financial Center		Boston	MA	02111		617-542-6000	617-542-2241	piricotta@mintz.com piricotta@mintz.com	Counsel to Hitachi Automotive Products (USA), Inc. and Conceria Pasubio
Molex Connector Corp	Jeff Ott	2222 Wellington Ct.		Lisle	IL	60532		630-527-4254	630-512-8610	Jeff.Ott@molex.com	Counsel to Molex Connector Corp
Morgan, Lewis & Bockius LLP	Andrew D. Gottfried	101 Park Avenue		New York	NY	10178-0060		212-309-6000	212-309-6001	agottfried@morganlewis.com	Counsel to ITT Industries, Inc.; Hitachi Chemical (Singapore), Ltd.
Morgan, Lewis & Bockius LLP	Menachem O. Zelmanovitz	101 Park Avenue		New York	NY	10178		212-309-6000	212-309-6001	mzelmanovitz@morganlewis.com om	Counsel to Hitachi Chemical (Singapore) Pte, Ltd.
Morgan, Lewis & Bockius LLP	Richard W. Esterkin, Esq.	300 South Grand Avenue		Los Angeles	CA	90017		213-612-1163	213-612-2501	resterkin@morganlewis.com	Counsel to Sumitomo Corporation
Moritt Hock Hamroff & Horowitz LLP	Leslie Ann Berkoff	400 Garden City Plaza		Garden City	NY	11530		516-873-2000		lberkoff@morithock.com	Counsel to Standard Microsystems Corporation and its direct and indirect subsidiaries Oasis SiliconSystems AG and SMSC NA Automotive, LLC (successor-in-interest to Oasis Silicon Systems, Inc.)
Moses & Singer LLP	James M. Sullivan Esq.	The Chrysler Building	405 Lexington Avenue	New York	NY	10174		212-554-7800	212-554-7700	jsullivan@mosessinger.com	Counsel to The Timken Corporation
Munsch Hardt Kopf & Harr, P.C.	Raymond J. Urbanik, Esq., Joseph J. Wielebinski, Esq. and Davor Rukavina, Esq.	3800 Lincoln Plaza	500 North Akard Street	Dallas	RX	75201-6659		214-855-7590 214-855-7561 214-855-7587	214-855-7584	rurbanik@munsch.com wielebinski@munsch.com drukavina@munsch.com	Counsel to Texas Instruments Incorporated
Nantz, Litowich, Smith, Girard & Hamilton, P.C.	Sandra S. Hamilton	2025 East Beltline, S.E.	Suite 600	Grand Rapids	MI	49546		616-977-0077	616-977-0529	sandy@nlsq.com	Counsel to Lankfer Diversified Industries, Inc.
Nathan, Neuman & Nathan, P.C.	Kenneth A. Nathan	29100 Northwestern Highway	Suite 260	Southfield	MI	48034		248-351-0099	248-351-0487	Knathan@nathanneuman.com	Counsel to 975 Opdyke LP; 1401 Troy Associates Limited Partnership; 1401 Troy Associates Limited Partnership c/o Etkin Equities, Inc.; 1401 Troy Associates LP; Brighton Limited Partnership; DPS Information Services, Inc.; Etkin Management Services, Inc. and Etkin Real Properties
National City Commercial Capital	Lisa M. Moore	995 Dalton Avenue		Cincinnati	OH	45203		513-455-2390	866-298-4481	lmoore@pnc.com	Vice President and Senior Counsel to National City Commercial Capital
Nelson Mullins Riley & Scarborough	George B. Cauthen	1320 Main Street, 17th Floor	PO Box 11070	Columbia	SC	29201		803-7255-9425	803-256-7500	george.cauthen@nelsonmullins.com	Counsel to Datwyler Rubber & Plastics, Inc.; Datwyler, Inc.; Datwyler i/o devices (Americas), Inc.; Rothrist Tube (USA), Inc.
New Jersey Attorney General's Office Division of Law	Tracy E Richardson Deputy Attorney General	R.J. Hughes Justice Complex	25 Market St P.O. Box 106	Trenton	NJ	08628-0106		609-292-1537	609-777-3055	tracy.richardson@dol.lps.state.nj.us	Deputy Attorney General - State of New Jersey Division of Taxation
Nixon Peabody LLP	Victor G. Milione Christopher M. Desiderio	437 Madison Ave		New York	NY	10022		212-940-3000	866-596-3967	cdesiderio@nixonpeabody.com vmilione@nixonpeabody.com	Counsel to Corning Inc., Corning Incorporated, and Corning
North Point	David G. Heiman	901 Lakeside Avenue		Cleveland	OH	44114		216-586-3939	216-579-0212	dgheiman@jonesday.com	Counsel to WL. Ross & Co., LLC

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Office of the Chapter 13 Trustee Office of the Texas Attorney General	Camille Hope	P.O. Box 954		Macon	GA	31202		478-742-8706	478-746-4488	cahope@chapter13macon.com	Office of the Chapter 13 Trustee
	Jay W. Hurst	P.O. Box 12548		Austin	TX	78711-2548		512-475-4861	512-482-8341	jay_hurst@oag.state.tx.us	Counsel to The Texas Comptroller of Public Accounts
Orbotech, Inc.	Michael M. Zizza, Legal Manager	44 Manning Road		Billerica	MA	01821		978-901-5025	978-667-9969	michaelz@orbotech.com	Company
O'Rourke Katten & Moody	Michael Moody	55 W Wacker Dr	Ste 1400	Chicago	IL	60615		312-849-2020	312-849-2021	mmoody@orourkeandmoody.com	Counsel to Ameritech Credit Corporation d/b/a SBC Capital Services
Orrick, Herrington & Sutcliffe LLP	Alyssa Englund, Esq.	666 Fifth Avenue		New York	NY	10103		212-506-5187	212-506-5151	aenglund@orrick.com	Counsel to America President Lines, Ltd. And APL Co. Pte Ltd.
Orrick, Herrington & Sutcliffe LLP	Frederick D. Holden, Jr., Esq.	405 Howard Street		San Francisco	CA	94105		415-773-5700	415-773-5759	fholden@orrick.com	Counsel to America President Lines, Ltd. And APL Co. Pte Ltd.
Orrick, Herrington & Sutcliffe LLP	Raniero D'Aversa, Jr.	51 West 52nd Street at 6th Avenue		New York	NY	10103-0001		212-506-3715	212-506-5151	Rdaversa@orrick.com	Counsel to Bank of America, N.A.
Pachulski Stang Ziehl & Jones LLP	Michael R. Seidl	919 N. Market Street, 17th Floor	P.O. Box 8705	Wilmington	DE	19899-8705		302-652-4100	302- 652- 4400	mseidl@pszilaw.com	Counsel for Essex Group, Inc.
Pachulski Stang Ziehl & Jones LLP	Robert J. Feinstein Ilan D. Scharf	780 Third Avenue, 36th Floor		New York	NY	10017-2024		212-561-7700	212-561-7777	rfeinstein@pszilaw.com lscharf@pszilaw.com	Counsel for Essex Group, Inc.
Patterson Belknap Webb & Tyler LLP	Daniel A. Lowenthal	1133 Avenue of the Americas		New York	NY	10036		212-336-2720	212-336-1253	dalowenthal@pbwt.com	Counsel to American Finance Group, Inc. d/b/a Guaranty Capital Corporation
Patterson Belknap Webb & Tyler LLP	David W. Dykhouse Phyllis S. Wallitt	1133 Avenue of the Americas		New York	NY	10036-6710		212-336-2000	212-336-2222	dwdykhouse@pbwt.com	Attorneys for Fry's Metals Inc. and Specialty Coatings Systems Eft
Paul H. Spaeth Co. LPA	Paul H. Spaeth	130 W Second St Ste 450		Dayton	OH	45402		937-223-1655	937-223-1656	spaethlaw@phslaw.com	Attorneys for F&G Multi-Slide Inc and F&G Tool & Die Co. Inc.
Paul, Weiss, Rifkind, Wharton & Garrison	Andrew N. Rosenberg	1285 Avenue of the Americas		New York	NY	10019-6064		212-373-3000	212-757-3990	arosenberg@paulweiss.com	Counsel to Merrill Lynch, Pierce, Fenner & Smith, Incorporated
Paul, Weiss, Rifkind, Wharton & Garrison	Douglas R. Davis	1285 Avenue of the Americas		New York	NY	10019-6064		212-373-3000	212-757-3990	ddavis@paulweiss.com	Counsel to Noma Company and General Chemical Performance Products LLC
Paul, Weiss, Rifkind, Wharton & Garrison	Elizabeth R. McColm	1285 Avenue of the Americas		New York	NY	10019-6064		212-373-3000	212-757-3990	emccolm@paulweiss.com	Counsel to Noma Company and General Chemical Performance Products LLC
Peggy Housner		Cadillac Place	3030 W. Grand Blvd., Suite 10-200	Detroit	MI	48202		313-456-0140		housnerp@michigan.gov	Assistant Attorney General for State of Michigan, Department of Treasury
Penachio Malara LLP	Anne Penachio	235 Main Street	Suite 600A	White Plains	NY	10601		914-946-2889	914-946-2882	apenachio@pmlawllp.com	Counsel to UVA Machine Company and its successors by acquisition
Pepper, Hamilton LLP	Francis J. Lawall	3000 Two logan Square	Eighteenth & Arch Streets	Philadelphia	PA	19103-2799		215-981-4000	215-981-4750	jlawall@pepperlaw.com	Counsel to Capro, Ltd, Teleflex Automotive Manufacturing Corporation and Teleflex Incorporated d/b/a Teleflex Morse (Capro); Ametek, Inc.; Cleo Inc.
Pepper, Hamilton LLP	Henry Jaffe	1313 Market Street	PO Box 1709	Wilmington	DE	19899-1709		302-777-6500	302-421-8390	jaffe@pepperlaw.com	Counsel to SKF USA, Inc.
Pepper, Hamilton LLP	Nina M. Varughese	3000 Two Logan Square	Eighteenth & Arch Streets	Philadelphia	PA	19103-2799		215-981-4000	215-981-4750	varughesen@pepperlaw.com	Counsel to Capro, Ltd; Teleflex Automotive Manufacturing Corporation; Teleflex Incorporated; Sierra International, Inc.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Pickrel Shaeffer & Ebeling	Sarah B. Carter Esq	2700 Kettering Tower		Dayton	OH	45423-2700		937-223-1130	937-223-0339	scarter@pselaw.com	
Pierce Atwood LLP	Jacob A. Manheimer	One Monument Square		Portland	ME	04101		207-791-1100	207-791-1350	jmanheimer@pierceatwood.com	Counsel to FCI Canada, Inc.; FCI Electronics Mexico, S. de R.L. de C.V.; FCI USA, Inc.; FCI Brasil, Ltda; FCI Automotive Deutschland GmbH; FCI Italia S. p.A.
Pierce Atwood LLP	Keith J. Cunningham	One Monument Square		Portland	ME	04101		207-791-1100	207-791-1350	kcunningham@pierceatwood.com	Counsel to FCI Canada, Inc.; FCI Electronics Mexico, S. de R.L. de C.V.; FCI USA, Inc.; FCI Brasil, Ltda; FCI Automotive Deutschland GmbH; FCI Italia S. p.A.
Pietragallo Bosick & Gordon LLP	Richard J. Parks	54 Buhl Blvd		Sharon	PA	16146		724-981-1397	724-981-1398	rip@pbandg.com	Counsel to Ideal Tool Company, Inc.
Pillsbury Winthrop Shaw Pittman LLP	Karen B. Dine	1540 Broadway		New York	NY	10036-4039		212-858-1000	212-858-1500	karen.dine@pillsburylaw.com	Counsel to Clarion Corporation of America, Hyundai Motor Company and Hyundai Motor America
Pillsbury Winthrop Shaw Pittman LLP	Margot P. Erlich	1540 Broadway		New York	NY	10036-4039		212-858-1000	212-858-1500	margot.erlich@pillsburylaw.com	Counsel to MeadWestvaco Corporation, MeadWestvaco South Carolina LLC and MeadWestvaco Virginia Corporation
Pillsbury Winthrop Shaw Pittman LLP	Mark D. Houle	650 Town Center Drive	Ste 550	Costa Mesa	CA	92626-7122		714-436-6800	714-436-2800	mark.houle@pillsburylaw.com	Counsel to Clarion Corporation of America, Hyundai Motor Company and Hyundai Motor America
Pillsbury Winthrop Shaw Pittman LLP	Richard L. Epling	1540 Broadway		New York	NY	10036-4039		212-858-1000	212-858-1500	richard.epling@pillsburylaw.com	Counsel to MeadWestvaco Corporation, MeadWestvaco South Carolina LLC and MeadWestvaco Virginia Corporation
Pillsbury Winthrop Shaw Pittman LLP	Robin L. Spear	1540 Broadway		New York	NY	10036-4039		212-858-1000	212-858-1500	robin.spear@pillsburylaw.com	Counsel to MeadWestvaco Corporation, MeadWestvaco South Carolina LLC and MeadWestvaco Virginia Corporation
Porzio, Bromberg & Newman, P.C.	Brett S. Moore, Esq.	100 Southgate Parkway	P.O. Box 1997	Morristown	NJ	07960		973-538-4006	973-538-5146	bsmoore@pbnlaw.com	
Porzio, Bromberg & Newman, P.C.	John S. Mairo, Esq.	100 Southgate Parkway	P.O. Box 1997	Morristown	NJ	07960		973-538-4006	973-538-5146	jsmairo@pbnlaw.com	Counsel to Neuman Aluminum Automotive, Inc. and Neuman Aluminum Impact Extrusion, Inc.
Previant, Goldberg, Uelman, Gratz, Miller & Brueggeman, S.C.	Jill M. Hartley and Marianne G. Robbins	1555 N. RiverCenter Drive	Suite 202	Milwaukee	WI	53212		414-271-4500 34 915 684	414-271-6308	jh@previant.com mgr@previant.com	Counsel to International Brotherhood of Electrical Workers Local Unions No. 663; International Association of Machinists; AFL-CIO Tool and Die Makers Local Lodge 78, District 10
PriceWaterHouseCoopers	Enrique Bujidos	Almagro	40	Madrid		28010	Spain	856-840-2870 356		enrique.bujidos@es.pwc.com	Representative to DASE
QAD, Inc.	Stephen Tyler Esq	10,000 Midlantic Drive	Suite 100 West	Mt. Laurel	NJ	08054		856-840-2870	856-840-2740	xst@qad.com	Counsel to QAD, Inc.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Quarles & Brady LLP	Kasey C. Nye	One South Church Street		Tucson	AZ	85701		520-770-8717	520-770-2203	knve@quarles.com	Counsel to Offshore International, Inc.; Maquilas Teta Kawi, S.A. de C.V.; On Semiconductor Corporation; Flambeau Inc.
Quarles & Brady LLP	Valerie L. Bailey-Rihn Esq	33 E Main St Ste 900		Madison	WI	53703		608-283-2407		valerie.bailey-rihn@quarles.com	Counsel to Charter Manufacturing Co., Charter Mfg. Co. Inc., Charter Steel and Milwaukee Wire Products
Reed Smith	Ann Pille	10 South Wacker Drive		Chicago	IL	60606		312-207-1000	312-207-6400	apille@reedsmith.com	Counsel to Infineon; Infineon Technologies
Republic Engineered Products, Inc.	Joseph A Kaczka	3770 Embassy Parkway		Akron	OH	44333		330-670-3215	330-670-3020	jkaczka@republicengineered.com	Counsel to Republic Engineered Products, Inc.
Richard A Meier		30300 Northwestern Hwy Ste 320		Farmington Hills	MI	48334		248-932-3500 248-990-1971		meier900@netscape.net	Counsel to Ratko Menjak
Riddell Williams P.S.	Joseph E. Shickich, Jr.	1001 4th Ave.	Suite 4500	Seattle	WA	98154-1195		206-624-3600	206-389-1708	jshickich@riddellwilliams.com	Counsel to Microsoft Corporation; Microsoft Licensing, GP
Rieck and Crotty PC	Jerome F Crotty	55 West Monroe Street	Suite 3390	Chicago	IL	60603		312-726-4646	312-726-0647	jcrotty@rieckcrotty.com	Counsel to Mary P. O'Neill and Liam P. O'Neill
Russell Reynolds Associates, Inc.	Charles E. Boulbol, P.C.	26 Broadway, 17th Floor		New York	NY	10004		212-825-9457	212-825-9414	rtrack@msn.com	Counsel to Russell Reynolds Associates, Inc.
Satterlee Stephens Burke & Burke LLP	Christopher R. Belmonte	230 Park Avenue		New York	NY	10169		212-818-9200	212-818-9606	cbelmonte@ssbb.com	Counsel to Moody's Investors Service
Satterlee Stephens Burke & Burke LLP	Pamela A. Bosswick	230 Park Avenue		New York	NY	10169		212-818-9200	212-818-9606	pbosswick@ssbb.com	Counsel to Moody's Investors Service
Schafer and Weiner PLLC	Daniel Weiner	40950 Woodward Ave.	Suite 100	Bloomfield Hills	MI	48304		248-540-3340		dweiner@schaferandweiner.com	Counsel to Dott Industries, Inc.
Schafer and Weiner PLLC	Howard Borin	40950 Woodward Ave.	Suite 100	Bloomfield Hills	MI	48304		248-540-3340		hbodin@schaferandweiner.com	Counsel to Dott Industries, Inc.
Schafer and Weiner PLLC	Ryan Heilman	40950 Woodward Ave.	Suite 100	Bloomfield Hills	MI	48304		248-540-3340		rheilman@schaferandweiner.com	Counsel to Dott Industries, Inc.
Schiff Hardin LLP	Eugene J. Geekie, Jr.	7500 Sears Tower		Chicago	IL	60606		312-258-5635	312-258-5600	egeekie@schiffhardin.com	Counsel to Means Industries
Schulte Roth & Zabel LLP	David J. Karp	919 Third Avenue		New York	NY	10022		212-756-2000	212-595-5955	david.karp@srz.com	Counsel to Parnassus Holdings II, LLC and Platinum Equity Capital Partners II, LP
Schulte Roth & Zabel LLP	James T. Bentley	919 Third Avenue		New York	NY	10022		212-756-2273	212-593-5955	james.bentley@srz.com	Counsel to Panasonic Automotive Systems Company of America
Schulte Roth & Zabel LLP	Michael L. Cook	919 Third Avenue		New York	NY	10022		212-756-2000	212-595-5955	michael.cook@srz.com	Counsel to Panasonic Automotive Systems Company of America; D.C. Capital Partners, L.P.
Schwartz Lichtenberg LLP	Barry E Lichtenberg Esq	420 Lexington Ave Ste 2400		New York	NY	10170		212-389-7818	212-682-6511	barryster@att.net	Counsel to Marybeth Cunningham
Seyfarth Shaw LLP	Paul M. Baisier, Esq.	1545 Peachtree Street, N.E.	Suite 700	Atlanta	GA	30309-2401		404-885-1500	404-892-7056	pbaisier@seyfarth.com	Counsel to Murata Electronics North America, Inc.; Fujikura America, Inc.
Seyfarth Shaw LLP	Robert W. Dremluk	620 Eighth Ave		New York	NY	10018-1405		212-218-5500	212-218-5526	rdremluk@seyfarth.com	Counsel to Murata Electronics North America, Inc.; Fujikura America, Inc.
Seyfarth Shaw LLP	William J. Hanlon	World Trade Center East	Two Seaport Lane, Suite 300	Boston	MA	02210		617-946-4800	617-946-4801	whanlon@seyfarth.com	Counsel to le Belier/LBQ Foundry S.A. de C.V.
Shaw Gussis Fishman Glantz Wolfson & Towbin LLC	Brian L Shaw	321 N. Clark St.	Suite 800	Chicago	IL	60654		312-541-0151	312-980-3888	bshaw100@shawgussis.com	Counsel to ATC Logistics & Electronics, Inc.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Sheehan Phinney Bass + Green Professional Association	Bruce A. Harwood	1000 Elm Street	P.O. Box 3701	Manchester	NH	03105-3701		603-627-8139	603-627-8121	bharwood@sheehan.com	Counsel to Source Electronics, Inc.
Sheldon S. Toll PLLC	Sheldon S. Toll	2000 Town Center	Suite 2550	Southfield	MI	48075		248-358-2460	248-358-2740	lawtoll@comcast.net	Counsel to Milwaukee Investment Company
Sheppard Mullin Richter & Hampton LLP	Eric Waters	30 Rockefeller Plaza	24th Floor	New York	NY	10112		212-332-3800	212-332-3888	ewaters@sheppardmullin.com	Counsel to Gary Whitney
Sheppard Mullin Richter & Hampton LLP	Malani J. Sternstein	30 Rockefeller Plaza	24th Floor	New York	NY	10112		212-332-3800	212-332-3888	msternstein@sheppardmullin.com	Counsel to International Rectifier Corp. and Gary Whitney
Sheppard Mullin Richter & Hampton LLP	Theodore A. Cohen	333 South Hope Street	48th Floor	Los Angeles	CA	90071		213-620-1780	213-620-1398	tcohen@sheppardmullin.com	Counsel to Gary Whitney
Sheppard Mullin Richter & Hampton LLP	Theresa Wardle	333 South Hope Street	48th Floor	Los Angeles	CA	90071		213-620-1780	213-620-1398	twardle@sheppardmullin.com	Counsel to International Rectifier Corp.
Sher, Garner, Cahill, Richter, Klein & Hilbert, LLC	Robert P. Thibeaux	5353 Essen Lane	Suite 650	Baton Rouge	LA	70809		225-757-2185	225-757-7674	rthibeaux@shergarner.com	Counsel to Gulf Coast Bank & Trust Company
Sher, Garner, Cahill, Richter, Klein & Hilbert, LLC	Robert P. Thibeaux	909 Poydras Street	28th Floor	New Orleans	LA	70112-1033		504-299-2100	504-299-2300	rthibeaux@shergarner.com	Counsel to Gulf Coast Bank & Trust Company
Shipman & Goodwin LLP	Kathleen M. LaManna	One Constitution Plaza		Hartford	CT	06103-1919		860-251-5603	860-251-5218	bankruptcy@goodwin.com	
Sills, Cummis Epstein & Gross, P.C.	Andrew H. Sherman	30 Rockefeller Plaza		New York	NY	10112		212-643-7000	212-643-6500	asherman@sillscummis.com	Counsel to Hewlett-Packard Financial Services Company
Sills, Cummis Epstein & Gross, P.C.	Jack M. Zackin	30 Rockefeller Plaza		New York	NY	10112		212-643-7000	212-643-6500	jzackin@sillscummis.com	Counsel to Hewlett-Packard Financial Services Company
Sills, Cummis Epstein & Gross, P.C.	Valerie A Hamilton Simon Kimmelman	650 College Rd E		Princeton	NJ	08540		609-227-4600	609-227-4646	vhamilton@sillscummis.com skimmelman@sillscummis.com	Counsel to Doosan Infracore America Corp.
Silver Point Capital, L.P.	Chaim J. Fortgang	Two Greenwich Plaza	1st Floor	Greenwich	CT	06830		203-542-4216	203-542-4100	cfortgang@silverpointcapital.com	Counsel to Silver Point Capital, L.P.
Smith, Katzenstein & Furlow LLP	Kathleen M. Miller	800 Delaware Avenue, 7th Floor	P.O. Box 410	Wilmington	DE	19899		302-652-8400	302-652-8405	kmiller@skfdelaware.com	Counsel to Airgas, Inc.
SNR Denton US LLP	D. Farrington Yates	1221 Avenue of the Americas	24th Floor	New York	NY	10020		212-768-6700	212-768-6800	fyates@sonnenschein.com	Counsel to Molex, Inc. and INA USA, Inc. and United Plastics Group
SNR Denton US LLP	Oscar N. Pinkas	1221 Avenue of the Americas	24th Floor	New York	NY	10020		212-768-6700	212-768-6800	opinkas@sonnenschein.com	Counsel to Schaeffler Canada, Inc. and Schaeffler KG
SNR Denton US LLP	Robert E. Richards	7800 Sears Tower	233 South Wacker Drive	Chicago	IL	60606		312-876-8000	312-876-7934	richards@sonnenschein.com	Counsel to Molex, Inc. and INA USA, Inc.; Counsel to Schaeffler Canada, Inc. and Schaeffler KG
Squire, Sanders & Dempsey L.L.P.	G. Christopher Meyer	4900 Key Tower	127 Public Sq	Cleveland	OH	44114		216-479-8692	216-479-8776	cmeyer@ssd.com	Counsel to Furukawa Electric Co., Ltd.; Counsel for the City of Dayton, Ohio
State of California Office of the Attorney General	Sarah E. Morrison	Deputy Attorney General	300 South Spring Street Ste 1702	Los Angeles	CA	90013		213-897-2640	213-897-2802	sarah.morrison@doj.ca.gov	Attorneys for the State of California Department of Toxic Substances Control
State of Michigan Department of Labor & Economic Growth, Unemployment Insurance Agency	Roland Hwang Assistant Attorney General	3030 W. Grand Boulevard	Suite 9-600	Detroit	MI	48202		313-456-2210	313-456-2201	hwangr@michigan.gov	Assistant Attorney General for State of Michigan, Unemployment Tax Office of the Department of Labor & Economic Growth, Unemployment Insurance Agency
State of Michigan Labor Division	Susan Przekop-Shaw	PO Box 30736		Lansing	MI	48909		517-373-2560		przekopshaw@michigan.gov	Assistant Attorney General as Attorney for the Michigan Workers' Compensation Agency
Steel Technologies, Inc.	John M. Baumann	15415 Shelbyville Road		Louisville	KY	40245		502-245-0322	502-245-0542	jbaumann@steeltechnologies.com	Counsel to Steel Technologies, Inc.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Sterns & Weinroth, P.C.	Michael A Spero Simon Kimmelman Valerie A Hamilton	50 West State Street, Suite 1400	PO Box 1298	Trenton	NJ	08607-1298		609-392-2100	609-392-7956	jspecf@sternslaw.com	Counsel to Doosan Infracore America Corp.
Stevens & Lee, P.C.	Constantine D. Pourakis, Esq.	485 Madison Avenue	20th Floor	New York	NY	10022		212-319-8500	212-319-8505	cp@stevenslee.com	Counsel to Tonolli Canada Ltd.; VJ Technologies, Inc. and V.J. ElectronIX, Inc.
Stinson Morrison Hecker LLP	Mark A. Shaiken	1201 Walnut Street		Kansas City	MO	64106		816-842-8600	816-691-3495	mshaiken@stinsonmoheck.com	Counsel to Thyssenkrupp Waupaca, Inc. and Thyssenkrupp Stahl Company
Stinson Morrison Hecker LLP	Nicholas J Zluticky	1201 Walnut Street	Suite 2900	Kansas City	MO	64106		816-691-3278		nzluticky@stinson.com	Counsel to ThyssenKrupp Waupaca, Inc.
Stites & Harbison PLLC	Madison L. Cashman	424 Church Street	Suite 1800	Nashville	TN	37219		615-244-5200	615-782-2371	robert.goodrich@stites.com	Counsel to Setech, Inc.
Stites & Harbison PLLC	Robert C. Goodrich, Jr.	424 Church Street	Suite 1800	Nashville	TN	37219		615-244-5200	615-782-2371	madison.cashman@stites.com	Counsel to Setech, Inc.
Stites & Harbison, PLLC	W. Robinson Beard, Esq.	400 West Market Street		Louisville	KY	40202		502-681-0448 502-587-3400	502-779-8274 502-587-6391	wbeard@stites.com loucoursun@stites.com	Counsel to WAKO Electronics (USA), Inc., Ambrake Corporation, and Akebona Corporation (North America)
Taft, Stettinius & Hollister LLP	Richard L. Ferrell	425 Walnut Street	Suite 1800	Cincinnati	OH	45202-3957		513-381-2838		ferrell@taftlaw.com	Counsel to Wren Industries, Inc.
Taft, Stettinius & Hollister LLP	W Timothy Miller Esq	425 Walnut Street	Suite 1800	Cincinnati	OH	45202		513-381-2838	513-381-0205	miller@taftlaw.com	Counsel to Select Industries Corporation and Gobar Systems, Inc.
Teitelbaum & Baskin LLP	Jay Teitelbaum Ron Baskin	3 Barker Avenue	3rd Floor	White Plains	NY	10601		914-437-7670	914-437-7672	iteitelbaum@tblawllp.com rbaskin@tblawllp.com	Counsel to Mary H. Schaefer
Tennessee Department of Revenue	Marvin E. Clements, Jr.	c/o TN Attorney General's Office, Bankruptcy Division	PO Box 20207	Nashville	TN	37202-0207		615-532-2504	615-741-3334	aqbanknewyork@ag.tn.gov	Tennessee Department of Revenue
Thacher Proffitt & Wood LLP	Jonathan D. Forstot	Two World Financial Center		New York	NY	10281		212-912-7679	212-912-7751	jforstot@tpw.com	Counsel to TT Electronics, Plc
Thacher Proffitt & Wood LLP	Louis A. Curcio	Two World Financial Center		New York	NY	10281		212-912-7607	212-912-7751	lcurcio@tpw.com	Counsel to TT Electronics, Plc
The Furukawa Electric Co., Ltd.	Mr. Tetsuhiro Niizeki	6-1 Marunouchi	2-Chrome, Chiyoda-ku	Tokyo	Japan	100-8322			81-3-3286-3919	niizeki.tetsuhiro@furukawa.co.jp	Legal Department of The Furukawa Electric Co., Ltd.
The Michaelson Law Firm	Robert N Michaelson	11 Broadway Ste 615		New York	NY	10004		212-604-0685	800-364-1291	rmn@michaelsonlawfirm.com	Counsel to NXP Semiconductors USA, Inc.
The Timken Corporation BIC - 08	Michael Hart	1835 Dueber Ave. SW	PO Box 6927	Canton	OH	44706-0927		330-438-3000	1-330-471-4388	michael.hart@timken.com	Representative for Timken Corporation
Thompson & Knight	Rhett G. Cambell	333 Clay Street	Suite 3300	Houston	TX	77002		713-654-1871	713-654-1871	rhett.campbell@tklaw.com	Counsel to STMicroelectronics, Inc.
Thompson & Knight LLP	Ira L. Herman	919 Third Avenue	39th Floor	New York	NY	10022-3915		212-751-3045	214-999-9139	ira.herman@tklaw.com	Counsel to Victory Packaging
Thompson & Knight LLP	John S. Brannon	1700 Pacific Avenue	Suite 3300	Dallas	TX	75201-4693		214-969-1505	214-969-1609	john.brannon@tklaw.com	Counsel to Victory Packaging
Thompson Coburn Fagel Haber	Lauren Newman	55 East Monroe	40th Floor	Chicago	IL	60603		312-346-7500	312-580-2201	lnewman@thompsoncoburn.com	Counsel to Aluminum International, Inc.
Thompson Hine LLP	Jennifer L Maffett	2000 Courthouse Plaza NE	10 W Second St	Dayton	OH	45402		937-443-6600		Jennifer.Maffett@ThompsonHine.com	Counsel to Rieck Group, LLC n/k/a Mechanical Construction Managers, LLC
TI Group Automotive Systms LLC	Timothy M. Guerriero	12345 E Nine Mile Rd		Warren	MI	48089		586-755-8066	586-427-8199	tguerriero@us.tiauto.com	General Counsel and Company Secretary to TI Group Automotive Systems LLC
Todd & Levi, LLP	Jill Levi, Esq.	444 Madison Avenue	Suite 1202	New York	NY	10022		212-308-7400		jlevi@todtlevi.com	Counsel to Bank of Lincolnwood
U.S. Department of Justice	Matthew L. Schwartz Joseph N Cordaro	Assistant United States Attorneys	86 Chambers St 3rd Fl	New York	NY	10007		212-637-1945	212-637-2750	matthew.schwartz@usdoj.gov Joseph.Cordaro@usdoj.gov	Counsel to Enviromental Protection Agency; Internal Revenue Service; Department of Health and Human Services; and Customs and Border Protection
Underberg & Kessler, LLP	Helen Zamboni	300 Bausch & Lomb Place		Rochester	NY	14604		585-258-2800	585-258-2821	hazamboni@underbergkessler.com	Counsel to McAlpin Industries, Inc.
Union Pacific Railroad Company	Mary Ann Kilgore	1400 Douglas Street	MC 1580	Omaha	NE	68179		402-544-4195	402-501-0127	mkilgore@UP.com	Counsel to Union Pacific Railroad Company

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
United Steel, Paper and Forestry, Rubber, Manufacturing, Energy Vedder Price PC	Allied Industrial and Service Workers, Intl Union (USW), AFL-CIO Stephanie K Hor Chen	David Jury, Esq. 222 N LaSalle St Ste 2600	Five Gateway Center Suite 807	Pittsburgh Chicago	PA IL	15222 60601		412-562-2546 312-609-7786	412-562-2574	djury@usw.org schen@vedderprice.com	Counsel to United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers, International Union (USW), AFL-CIO Counsel to The Intec Group, Inc.
Vorys, Sater, Seymour and Pease LLP	Tiffany Strelow Cobb	52 East Gay Street		Columbus	OH	43215		614-464-8322	614-719-4663	tscobb@vorys.com	Counsel to America Online, Inc. and its Subsidiaries and Affiliates
Wachtell, Lipton, Rosen & Katz	Richard G. Mason	51 West 52nd Street		New York	NY	10019-6150		212-403-1000	212-403-2000	RGMason@wlrk.com	Counsel to Capital Research and Management Company
Warner Norcross & Judd LLP	Gordon J. Toering	900 Fifth Third Center	111 Lyon Street, N.W.	Grand Rapids	MI	49503		616-752-2185	616-222-2185	gtoering@wni.com	Counsel to Robert Bosch Corporation; Counsel to Daewoo International Corp and Daewoo International (America) Corp
Warner Norcross & Judd LLP	Michael G. Cruse	2000 Town Center	Suite 2700	Southfield	MI	48075		248-784-5131	248-603-9631	mcruse@wni.com	Counsel to Compuware Corporation
Warner Norcross & Judd LLP	Stephen B. Grow	900 Fifth Third Center	111 Lyon Street, N.W.	Grand Rapids	MI	49503		616-752-2158		growsb@wni.com	Counsel to Behr Industries Corp.
Weltman, Weinberg & Reis Co., L.P.A.	Geoffrey J. Peters	175 South Third Street	Suite 900	Columbus	OH	43215		614-857-4326	614-222-2193	gpeters@weltman.com	Counsel to Seven Seventeen Credit Union
White & Case LLP	Glenn Kurtz Gerard Uzzi Douglas Baumstein	1155 Avenue of the Americas		New York	NY	10036-2787		212-819-8200		gkurtz@ny.whitecase.com guzzi@whitecase.com dbaumstein@ny.whitecase.com	Counsel to Appaloosa Management, LP
White & Case LLP	Thomas Lauria Frank Eaton	Wachovia Financial Center	200 South Biscayne Blvd., Suite 4900	Miami	FL	33131		305-371-2700	305-358-5744	tlauria@whitecase.com featon@miami.whitecase.com	Counsel to Appaloosa Management, LP
Whyte, Hirschboeck Dudek S.C.	Bruce G. Arnold	555 East Wells Street	Suite 1900	Milwaukee	WI	53202-4894		414-273-2100	414-223-5000	barnold@whdlaw.com	Counsel to Schunk Graphite Technology
Wickens Herzer Panza Cook & Batista Co	James W Moennich Esq	35765 Chester Rd		Avon	OH	44011-1262		440-930-8000	440-930-8098	jmoennich@wickenslaw.com	Counsel for Delphi Sandusky ESOP
Winston & Strawn LLP	David Neier Carey D. Schreiber	200 Park Avenue		New York	NY	10166-4193		212-294-6700	212-294-4700	dneier@winston.com cschreiber@winston.com	Counsel to Ad Hoc Group of Tranche A & B DIP Lenders
Winthrop Couchot Professional Corporation	Marc. J. Winthrop	660 Newport Center Drive	4th Floor	Newport Beach	CA	92660		949-720-4100	949-720-4111	mwinthrop@winthropcouchot.com	Counsel to Metal Surfaces, Inc.
Winthrop Couchot Professional Corporation	Sean A. O'Keefe	660 Newport Center Drive	4th Floor	Newport Beach	CA	92660		949-720-4100	949-720-4111	sokeefe@winthropcouchot.com	Counsel to Metal Surfaces, Inc.
Womble Carlyle Sandridge & Rice, PLLC	Allen Grumbine	550 South Main St		Greenville	SC	29601		864-255-5402	864-255-5482	agrumbine@wcsr.com	Counsel to Armacell
Womble Carlyle Sandridge & Rice, PLLC	Michael G. Busenkell	222 Delaware Avenue	Suite 1501	Wilmington	DE	19801				mbusenell@wcsr.com	Counsel to Chicago Miniature Optoelectronic Technologies, Inc.
Woods Oviatt Gilman LLP	Ronald J. Kisinski	700 Crossroads Bldg	2 State St	Rochester	NY	14614		585-362-4514	585-362-4614	rkisicki@woodsoviatt.com	
Zeichner Ellman & Krause LLP	Stuart Krause	575 Lexington Avenue		New York	NY	10022		212-223-0400	212-753-0396	skrause@zeklaw.com	Counsel to Toyota Tsusho America, Inc.
ZF North America	Thomas J. Schank	15811 Centennial Drive		Northville	MI	48168				Tom.schank@zf.com	Counsel to ZF Group North America Operations, Inc.

EXHIBIT C

Post-Emergence Master Service List

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PARTY / FUNCTION
United States Trustee	Brian Masumoto	U.S. Federal Office Building	201 Varick Street, Suite 1006	New York	NY	10014	Counsel to United States Trustee

EXHIBIT D

JONES DAY
51 Louisiana Ave, NW
Washington, D.C. 20001
(202) 839-3939
Kevin Holewinski, *pro hac vice*
Daniella Einik, *pro hac vice*

*Counsel for DPH Holdings Corp., et al.,
Reorganized Debtors*

DPH Holdings Corp. Legal Information Hotline:
Toll Free: (800) 718-5305
International: (248) 813-2698

DPH Holdings Corp. Legal Information Website:
<http://www.dphholdingsdocket.com>

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X	:	
In re	:	Chapter 11
	:	
DPH HOLDINGS CORP., <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Reorganized Debtors.	:	(Jointly Administered)
	:	
-----X		

**REORGANIZED DEBTORS' NOTICE OF CLAIMS OBJECTION AND
STATEMENT OF DISPUTED ISSUES WITH RESPECT TO ENVIRONMENTAL
CLAIM NUMBERS 15785, 18956, 19539, AND 19786 AND ALL OTHER
ENVIRONMENTAL ISSUES AT THE SITES OWNED BY THE REORGANIZED
DEBTORS**

("ENVIRONMENTAL CLAIMS AND ISSUES OBJECTION")

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DPH Holdings Corp. and its affiliated reorganized debtors in the above-captioned cases (collectively, the “Reorganized Debtors”), hereby submit this Notice of Claims Objection and Statement of Disputed Issues with Respect to Environmental Claim Numbers 15785, 18956, 19539, and 19786 and All Other Environmental Issues at the Sites Owned by the Reorganized Debtors and respectfully represent as follows:

I. BACKGROUND

1. On October 8 and 14, 2005 (the “Petition Date”), Delphi Corporation (“Delphi”) and certain of its affiliates, including Delphi Automotive Systems LLC (“DAS LLC”), former debtors and debtors-in-possession in the above-captioned cases (collectively, the “Debtors”), now known as the Reorganized Debtors, filed voluntary petitions in this Court for reorganization relief under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended.

2. On October 6, 2009, the Debtors substantially consummated the First Amended Joint Plan Of Reorganization Of Delphi Corporation And Certain Affiliates, Debtors And Debtors-In-Possession, As Modified (the “Modified Plan”), which had been approved by this Court pursuant to an order entered on July 30, 2009 (Docket No. 18707), and emerged from chapter 11 as the Reorganized Debtors. Article 9.6(a) of the Modified Plan provides that “[t]he Reorganized Debtors shall retain responsibility for administering, disputing, objecting to, compromising, or otherwise resolving all Claims against, and Interests in, the Debtors and making distributions (if any) with respect to all Claims and Interests.”

3. On August 2, 2006, the Michigan Department of Environmental Quality (“MDEQ”) filed proof of claim number 15785 (the “MDEQ Claim”) against DAS LLC asserting a general unsecured claim in the amount of \$64,329.64 relating to incurred

unreimbursed prepetition environmental response costs for which MDEQ alleges the Debtors are jointly and severally liable.

4. On July 15, 2009, the Environmental Protection Agency (the “EPA,” together with MDEQ the “Environmental Agencies”) filed proof of administrative expense claim numbers 18956 and 19539 and on November 5, 2009, EPA filed proof of administrative expense claim number 19786 (collectively the “EPA Claims,” together with the MDEQ Claim the “Environmental Claims”) against Delphi asserting administrative expense priority claims for incurred and future unincurred post-petition response costs relating to sites owned by Delphi, including a claim for \$220,000 in costs allegedly incurred by the EPA at the Delphi VOC Site in Dayton, Ohio. In addition, the claims were asserted in a protective fashion reserving the EPA’s rights to enforce the Debtor’s alleged injunctive obligations to comply with environmental work requirements imposed by environmental statutes.

5. On November 6, 2009, the Reorganized Debtors objected to the MDEQ Claim pursuant to the Reorganized Debtors’ Thirty-Eighth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To (I) Expunge Certain (A) Equity Interests, (B) Books And Records Claims, (C) Untimely Claims, (D) Pension, Benefit, And OPEB Claims, And (E) Workers' Compensation Claims And (II) Modify And Allow Certain Claims (“Thirty-Eighth Omnibus Claims Objection”).

6. On December 2, 2009, MDEQ filed its Response to Reorganized Debtors' Thirty-Eighth Omnibus Claims Objection Pursuant To 11 U.S.C. § 502(B) and Fed R. Bankr. P. 3007 to (I) Expunge Certain (A) Equity Interests, (B) Books And Records Claims,(C) Untimely Claims (D) Pension, Benefits and OPEB Claims, and (E) Worker's Compensation Claims and (II) Modify and Allow Certain Claims (Docket No. 19132) (the “MDEQ Response”).

7. On December 12, 2009, a hearing on the MDEQ Claim was adjourned to a future date to be noticed by the Reorganized Debtors pursuant to the Court's Order Pursuant to 11 U.S.C. § 502(b) and Fed. R. Bankr. P. 3007 to (I) Expunge Certain (A) Equity Interests, (B) Books and Records Claims, (C) Untimely Claims, (D) Pension, Benefit, and OPEB Claims, and (E) Workers' Compensation Claims and (II) Modify and Allow Certain Claims ("Thirty-Eighth Omnibus Claims Objection Order").

8. On March 19, 2010, the Reorganized Debtors objected to the EPA Claims pursuant to the Reorganized Debtors' Forty-Sixth Omnibus Objection Pursuant to 11 U.S.C. § 503(B) and Fed. R. Bankr. P. 3007 to (I) Disallow and Expunge Certain Administrative Expense (A) Books and Records Claims, (B) Methode Electronics Claims, (C) State Workers' Compensation Claims, (D) Duplicate State Workers' Compensation Claims, (E) Workers' Compensation Claims, (F) Transferred Workers' Compensation Claims, (G) Tax Claims, (H) Duplicate Insurance Claims, and (I) Severance Claims, (II) Disallow and Expunge (A) a Certain Duplicate Workers' Compensation Claim, (B) A Certain Duplicate Tax Claim, And (C) a Certain Duplicate Severance Claim, (III) Modify Certain Administrative Expense (A) State Workers' Compensation Claims and (B) Workers' Compensation Claims, and (IV) Allow Certain Administrative Expense Severance Claims (the "Forty-Sixth Omnibus Claims Objection").

9. On April 16, 2010, the EPA filed its Response of the United States of America to Reorganized Debtors' Objection to the Administrative Expense Claims of the United States Environmental Protection Agency (Claim Nos. 18956, 19539, And 19786) (Docket No. 19870) (the "EPA Response").

10. On April 27, 2010, a hearing on the EPA Claims was adjourned to a future date to be noticed by the Reorganized Debtors pursuant to the Court's Order Pursuant to 11 U.S.C. §

503(B) and Fed. R. Bankr. P. 3007 (I) Disallowing and Expunging Certain Administrative Expense (A) Books and Records Claims, (B) State Workers' Compensation Claims, (C) Duplicate State Workers' Compensation Claims, (D) Workers' Compensation Claims, (E) Transferred Workers' Compensation Claims, (F) Tax Claims, (G) Duplicate Insurance Claims, and (H) Severance Claims, (II) Disallowing and Expunging (A) A Certain Duplicate Workers' Compensation Claim, (B) A Certain Duplicate Tax Claim, and (C) A Certain Duplicate Severance Claim, (III) Modifying and Allowing Certain Administrative Expense Workers' Compensation Claims, and (IV) Allowing Certain Administrative Expense Severance Claims (“Forty-Sixth Omnibus Claims Objection Order”).

11. On August 6, 2013, the Court entered the Order Pursuant to 11 U.S.C. §§ 205, 350(a), and 1142, Fed. R. Bankr. P. 3022, and Local Bankr. R. 3022-1 Concerning Closing the Bankruptcy Cases and Providing Related Relief ordering, among other things, the resolution of the Environmental Claims (“Case Closing Order”).

12. On September 3, 2013, the Court entered the Order Establishing Procedures Governing the Resolution of Environmental Claim Numbers 15785, 18956, 19539, and 19786 and All Other Environmental Issues at the Sites Owned by the Reorganized Debtors (the “Environmental Claims and Issues Procedure Order”) scheduling a hearing for the litigation of the issues addressed in the Environmental Claims at the sites owned by the Reorganized Debtors in Rootstown, Ohio; Flint, Michigan;¹ and Saginaw, Michigan (the “Environmental Sites”) for November 14, 2013. The November 14, 2013 hearing will proceed in accordance with the procedures provided in the Environmental Claims and

¹ The Flint Michigan property includes two adjacent sites known as Plant 400 and Plant 500.

Issues Procedure Order, unless such procedures are revised by the Court upon application by either party and good cause shown.

II. DISPUTED ISSUES

A. The Ohio Environmental Protection Agency Does Not Have an Interest in Resolution of the Environmental Claims.

As a preliminary matter, the Ohio Environmental Protection Agency (the “Ohio EPA”) does not have a right to participate in resolution of the Environmental Claims because it is not a creditor of any of the Environmental Claims.

The Ohio EPA filed five proofs of claim in the above captioned bankruptcy (Claim Numbers 15345, 15346, 15347, 16354, and 16355). Four of the five claims were disallowed (Claim Numbers 15346, 15347, 16354, and 16355) and the final claim (Claim Number 15345) was withdrawn with prejudice pursuant to a stipulation entered into with the Reorganized Debtors on July 7, 2011 (Docket No. 21431). As a result, the Ohio EPA no longer has any unsettled claims with the Reorganized Debtors and thus, there is no open issue between the Ohio EPA and the Reorganized Debtors to be resolved in this proceeding.

In any event, the joint stipulation withdrawing Ohio EPA’s final claim with prejudice precludes the Ohio EPA from relitigating the issues raised by that claim. *See Quincy Mall, Inc. v. Parisian, Inc.*, 117 F. Supp. 2d 784, 788 (C.D. Ill. 2000) (citing *Klingman v. Levinson*, 831 F.2d 1292, 1296 (7th Cir. 1987)) (a withdrawal of a claim with prejudice pursuant to a joint stipulation, “is considered a litigation of the issues for collateral estoppel purposes if the parties could reasonably have foreseen the conclusive effect of their actions.”).

B. The Environmental Claims Are Dischargeable Prepetition Claims.

Despite the fact that the EPA packages its claims as administrative expense priority claims, the record supports a finding from this Court that the Environmental Claims are

prepetition claims that were discharged by the Modified Plan.² Under Section 11.2 of the Modified Plan (the “Plan Discharge”):

the distributions and rights that are provided in this Plan shall be in complete satisfaction, discharge, and release, effective as of the Effective Date, of Claims³ and Causes of Action, whether known or unknown, against, liabilities of, liens on, obligations of, rights against, and Interests in the Debtors or any of their assets or properties, regardless of whether any property shall have been distributed or retained pursuant to this Plan on account of such Claims, rights, and Interests, including, but not limited to, Claims and Interests that arose before the Effective Date...whether or not (a) a proof of claim or interest based upon such Claim, debt, right, or Interest is filed or deemed filed under section 501 of the Bankruptcy Code, (b) a Claim or Interest based upon such Claim, debt, right, or Interest is allowed under section 502 of the Bankruptcy Code, or (c) the holder of such a Claim, right, or Interest accepted this Plan.

The leading case in this Judicial Circuit on when environmental “claims” are deemed to arise in bankruptcy is *U.S. v. LTV Corp. (In re Chateaugay Corp.)*, 944 F.2d 997 (2d Cir. 1991). In *Chateaugay*, the Second Circuit held that claims of governmental entities against a chapter 11 debtor for unincurred post-petition environmental response costs are prepetition claims if (1) the asserted liability is based on a prepetition release or threatened release of hazardous substances and (2) the debtor had a prepetition relationship with the governmental entity such that the governmental entity was “acutely aware of [the debtor] and vice versa” prior to the filing of the debtor’s bankruptcy petition regardless of (i) when such response costs were incurred and (ii) whether the release of contaminants had yet been discovered by the governmental agency (or

² As designated, the MDEQ Claim is a proof of claim that is clearly a prepetition claim that was discharged by the Modified Plan.

³ The Modified Plan defines “Claim” as “a claim against one of the Debtors (or all or some of them), whether or not asserted, as defined in section 101(5) of the Bankruptcy Code.” Modified Plan § 1.29. In relevant part, the Bankruptcy Code defines “claim” as a “right to an equitable remedy for breach of performance if such breach gives rise to a right to payment, whether or not such right to an equitable remedy is reduced to judgment, fixed, contingent, matured, unmatured, disputed, undisputed, secured, or unsecured.” 11 U.S.C. § 101(5).

anyone else). *Id.* at 1005. In addition, under *Chateaugay*, a government claim for injunctive relief is also a prepetition dischargeable claim to the extent it requires the debtor to remove accumulated wastes at any time when the government could have done so itself and sought response costs from the debtor. *Id.* at 1008. However, a claim for injunctive relief may not constitute a prepetition dischargeable claim if the governmental entity directs the debtor to stop or ameliorate ongoing pollution – but that is not the scenario in this case. *Id.*⁴

Chateaugay counsels heavily in favor of finding as a matter of law that the Environmental Claims, to the extent that they seek any unincurred environmental response costs or any injunctive relief, are prepetition claims that were discharged by section 11.2 of the Modified Plan.⁵ First, as to the property in Flint, Michigan, on information and belief, the EPA Claims arise from prepetition releases of hazardous substances and hazardous wastes. Moreover, the Reorganized Debtors and EPA were acutely aware of each other in relation to the site prior to the October 2005 bankruptcy filing because a Resource Conservation and Recovery Act (“RCRA”) Voluntary Corrective Action Agreement between EPA and DAS LLC was entered into more than three years before the Petition Date. In addition, there is no “ongoing pollution” at the site as contemplated by *Chateaugay* and other Second Circuit case law because the site is no longer operating and the Reorganized Debtors are not actively or otherwise disposing of any hazardous substances or hazardous waste onsite. Finally, the EPA could have conducted

⁴ The *Chateaugay* court does not define “ongoing pollution,” but other courts in the Second Circuit have held that “ongoing pollution” does not include ongoing migration or continuing decomposition of pollutants after operations at a site have ceased. See *Connecticut Fisherman’s Ass’n v. Remington Arms Co.*, 989 F.2d 1305, 1312, 1315 (2d Cir. 1993) (holding that the “mere decomposition of pollutants” was not an ongoing violation of either RCRA or the Clean Water Act) and *ABB Indus. Sys., Inc. v. Prime Tech., Inc.*, 120 F.3d 351, 357–58 (2d Cir. 1997) (holding that former owners are not liable under CERCLA for mere passive migration of hazardous substances during their ownership because disposal requires more active conduct by the liable party).

⁵ Nothing contained herein constitutes a waiver of any right or claim in favor of the Reorganized Debtors against any third party including, without limitation, the Reorganized Debtors’ rights and claims under the Modified Plan and the Master Disposition Agreement that was approved by, and as part of, the Modified Plan.

remedial activities at the site and sought recovery of the costs from the Reorganized Debtors.

See 42 U.S.C. § 9607(a); Office of Enforcement and Compliance Assurance, EPA, Guidance on the Use of Section 7003 of RCRA 22–23 (Oct. 1997)⁶ (EPA “may use Section 7003 [of RCRA, 42 U.S.C. § 6973,] to recover from responsible persons costs expended to address a potential endangerment”); *cf U.S. v. Apex Oil*, 579 F.3d 734 (7th Cir. 2009) (holding that RCRA does not provide for cost recovery by governmental entities).

Second, as to the property in Saginaw, Michigan, the MDEQ Claims appear to involve prepetition releases of hazardous substances and hazardous wastes because the plant on the Saginaw property was demolished in 2002, so operations ceased years prior to the 2005 Petition Date. In addition, the Environmental Agencies were acutely aware of the Reorganized Debtors’ activities at the Saginaw site prior to filing because the Reorganized Debtors had been owners of this regulated industrial site for years prior to the Petition Date. There is no ongoing pollution at the Saginaw site because operations have ceased and the Reorganized Debtors are not actively disposing of hazardous substances onsite. As a Michigan “Part 201” property under Michigan’s Natural Resources and Environmental Protection Act,⁷ the MDEQ had the authority to clean up the site and seek reimbursement of any response costs incurred. Mich. Comp. Laws § 324.20126(a).

Finally, as to the Rootstown Ohio Site, as a preliminary matter, the EPA Claims do not cover the Rootstown property because the EPA Claims only cover facilities listed on page S-xviii of the Supplement to the First Amended Disclosure Statement with Respect to the First Amended Joint Plan of Reorganization of Delphi Corporation and Certain Affiliates, Debtors and Debtors-

⁶ Available at <http://www.epa.gov/compliance/resources/policies/civil/rcra/rcrasect7003-rpt.mem.pdf>.

⁷ Mich. Comp. Laws §§ 324.20101 et seq.

in-Possession (As Modified) (Docket No. 17031) (“Supplement to First Amended Disclosure Statement”) and the Rootstown property is not listed as a facility on that page of the disclosure statement. To the extent the Court determines that the EPA Claims do cover the Rootstown property, those claims would also be dischargeable prepetition claims. Any claims as to Rootstown involve prepetition releases of hazardous material and the parties had the necessary prepetition relationship because the EPA and General Motors, then-owner of the property, entered into an Administrative Order on Consent regarding the property in 1982 – approximately 23 years before the Petition Date. Any claim asserted by the Environmental Agencies would not be seeking to ameliorate ongoing pollution at the Rootstown site. The Rootstown property was already an inactive disposal site when Delphi acquired it from GM and there is no reason to believe that the site is not currently in compliance with the law.

Based upon the foregoing, the Environmental Claims should be found to have been discharged by the Modified Plan as prepetition claims.

C. The Environmental Agencies Are Not Entitled to Administrative Expense Claim Priority Because the Environmental Sites Pose no Imminent or Identifiable Harm.

In addition to the foregoing, the Environmental Claims should not be elevated to administrative expense priority due to a separate and independent legal deficiency: the Environmental Agencies cannot make the requisite showing that the expenses are the “actual, necessary costs and expenses of preserving the estate.” 11 U.S.C. § 503(b).

11 U.S.C. § 503(b) provides for the allowance of administrative expenses, after notice and hearing, for, among other things, “the actual, necessary costs and expenses of preserving the estate.” Administrative expenses are entitled to priority, 11 U.S.C. § 507, and the claimant has the burden of proving entitlement to that priority. *In re Drexel Burnham Lambert Grp. Inc.*, 134 B.R. 482, 489 (Bankr. S.D.N.Y. 1991). Courts have found that environmental response costs

incurred by environmental agencies post-petition based on prepetition environmental damage are entitled to administrative expense treatment only “if the damage constitutes an ‘imminent and identifiable’ harm to the public health or safety.” *In re McCrory Corp.*, 188 B.R. 763, 768 (Bankr. S.D.N.Y. 1995) (citing *Midlantic Nat’l Bank v. New Jersey Dep’t of Env’tl. Prot.*, 474 U.S. 494 (1986)); *see also In re Mahoney-Troast Constr. Co.*, 189 B.R. 57, 60 (Bankr. D.N.J. 1995) (“post-petition costs of remediating a prepetition environmental injury are properly classified as administrative expenses...when the prepetition environmental contamination also poses an identifiable and imminent harm in the post-petition period”).⁸ However, when there is no identifiable and imminent harm, “environmental compliance costs which arise from the debtor’s pre-petition conduct are treated as general unsecured claims.” 189 B.R. at 60.

Simply showing that there is contamination, even significant contamination, at a site that is actionable under federal or state environmental law is insufficient to demonstrate imminent and identifiable harm when that contamination is not directly impacting the public. *E.g., In re Smith-Douglass, Inc.*, 856 F.2d 12, 16 (4th Cir. 1988) (finding that there is no imminent and identifiable harm even though waters on the site were contaminated in violation of state environmental law); *In re Shore Co.*, 134 BR 572, 578 (Bankr. E.D. Tex. 1991) (finding no imminent and identifiable harm despite the fact that the site was contaminated with chromium, cadmium and lead likely in violation of state and federal laws); *In re Oklahoma*

⁸ The same legal and factual arguments that establish that the Environmental Agencies’ request for administrative claim priority cannot be sustained, also demonstrate that the Reorganized Debtors would be entitled to ask the Court at the November 14, 2013 hearing, upon notice under Rule 6007, to authorize abandonment of the Environmental Sites, in the event ongoing settlement discussions fail to reach agreement on the creation of an Environmental Response Trust for those Sites. *See In re McCrory Corp.*, 188 B.R. at 766. Indeed, the Environmental Claims and Issues Procedure Order contemplates: i) all the necessary disclosures, fact, expert and other discovery needed for the November 14 hearing will be finished prior to the November 14, 2013 hearing; and ii) the hearing, as necessary, will cover all environmental issues at the Environmental Sites involving the Reorganized Debtors and the Environmental Agencies, including possibly the abandonment scenario.

Refining Co., 63 B.R. 562, 563-65 (W.D. Okla. 1986) (finding no imminent and identifiable harm because contamination of the local aquifer was not “immediate and menacing”).

Additionally, the mere risk that individuals might come into contact with contaminated soil or groundwater in the future is insufficient in the context of this Court’s decision because the harm must be identifiable, meaning that it must be actually realized – not just speculative. *In re Southern Int’l Co.*, 165 B.R. 815, 823 (E.D. Va. 1994) (speculative risk insufficient for finding imminent harm); *In re Sheffield Oil Co.*, 162 B.R. 339, 341 (Bankr. M.D. Ala. 1993) (“The restriction does not encompass a ‘speculative’ or ‘indeterminate future violation.’”).

For most bankruptcy courts, a primary factor for determining whether there is “imminent and identifiable” harm at a particular site is whether the government has taken any enforcement or response actions to address the harm. Most courts have held that there is no identifiable and imminent harm when a government fails to take action. *See, e.g., In re Smith-Douglass*, 856 F.2d at 16 (finding the lack of enforcement action by the state environmental protection agency as indicative of a lack of imminent harm); *In re Mahoney-Troast Constr. Co.*, 189 B.R. at 61 (citing the lack of any regulatory authority order to the debtor to undertake cleanup as a factor supporting a lack of imminent threat to the public); *In re McCrory Corp.*, 188 BR at 769 (“the fact that the state agency never attempted to expedite the clean-up . . . indicate[s] that this was not the type of ‘imminent’ harm to public health or safety that would preclude the trustee from abandoning the Property”); *In re St. Lawrence Corp.*, 248 B.R. 734, 742 (D.N.J. 2000) (“Inaction or delay by the [state environmental agency] to act provides support for the conclusion that no imminent threat of harm to the public existed.”); *In re Shore Co.*, 134 B.R. at 579 (placing “great weight on the lack of activity on the part of the state agency charged with protecting the health

and welfare of the people of the [s]tate” in concluding that there was no immediate threat to the public and allowing abandonment).

In this case, the Environmental Agencies have had full knowledge of conditions at the Environmental Sites, yet failed to take any meaningful enforcement action at any of the sites in recent years to address any alleged harms. The Environmental Agencies have shown no interest in the Flint, Michigan site since providing comments on the Reorganized Debtors’ RCRA Facility Investigation report⁹ in 2009, despite the fact that the Reorganized Debtors have continued to submit annual site reports for more than four years.¹⁰ Similarly, at the Rootstown, Ohio site, there has been no regulatory activity at the site since the Reorganized Debtors obtained ownership of the property from General Motors in 1999. Finally, at the Saginaw, Michigan site, the Environmental Agencies have not issued any orders asserting that conditions at the site warrant intervention.¹¹ As a result, the Environmental Agencies cannot credibly argue that contamination at the Environmental Sites suddenly presents an “imminent harm” when the Environmental Agencies themselves have failed (for years) to take any meaningful actions to address the contamination at these sites. Because the Environmental Agencies cannot show that there is an “imminent and identifiable” harm on the sites, the Environmental Claims should be reclassified to general unsecured claims discharged by the Modified Plan. *See In re Mahoney-Troast Constr. Co.*, 189 B.R. at 60 (When there is no identifiable and imminent harm,

⁹ 40 C.F.R. part 264.

¹⁰ In July 2013, the MDEQ issued a Notice of Violation in connection with the Flint, Michigan facility. But this notice does not qualify as the kind of enforcement action that would enable a court to find “imminent and identifiable” harm as it concerns only minor issues all of which are being addressed. Moreover, any argument by MDEQ that its Notice of Violation constitutes a claim should be dismissed as untimely.

¹¹ While the Reorganized Debtors and the MDEQ have been in correspondence regarding the environmental conditions at the Saginaw site, the MDEQ has not taken any enforcement action against the Reorganized Debtors in relation to conditions at the site.

“environmental compliance costs which arise from the debtor’s prepetition conduct are treated as general unsecured claims.”).

D. The Environmental Agencies Are Not Entitled to Administrative Expense Claim Priority Because They Have Not Incurred any Costs to Abate Contamination at the Environmental Sites.

Even if the Environmental Agencies could make the requisite showing of imminent and identifiable harm, they would still not be entitled to administrative expense priority because they are seeking to recover costs or expenses that they have not yet incurred and may never incur.

Courts have declined to award administrative expense priority to government claims for future unincurred response costs finding that such a decision would be premature because the costs are still speculative. *In re Oldco M Corp.*, 438 B.R. 775, 786 (Bankr. S.D.N.Y. 2010) (declining to award administrative expense priority to the government’s estimated future response costs “[b]ecause MDNRE has not demonstrated that it has expended any money for response costs..., or that it will be required to do so in the future”); *see also In re Microfab, Inc.*, 105 B.R. 161, 162 (Bankr. D. Mass. 1989) (denying “as premature the Commonwealth’s request for administrative expense status; the Commonwealth has not yet expended funds to clean the Site, and any ruling I might render on future expenses would be speculative”); *In re N.P. Mining Co.*, 124 B.R. 846, 850 (Bankr. N.D. Ala. 1990) (denying administrative expense priority to civil penalties assessed by the government because, among other things, the amount did not reflect “actual cost or expenditure of the State of Alabama in connection with these violations”); *In re Shore Co.*, 134 B.R. 572, 580 (Bankr. E.D. Tex. 1991) (finding that an award of administrative expense status is premature when the government had not yet expended any resources for remediation).

As clearly delineated in the Environmental Claims, the EPA and the MDEQ have not incurred any post-petition environmental removal or other recoverable response costs to abate

contamination at the Environmental Sites. Both during and post-emergence, the Reorganized Debtors have maintained the environmental remediation and safety systems at the Environmental Sites and the Environmental Agencies have not had to expend any removal or other recoverable response costs to abate contamination at any of the Environmental Sites. As a result, the Environmental Claims must be reclassified as general unsecured claims discharged by the Modified Plan because any administrative expense claim for removal or other recoverable response costs is entirely “speculative” at this point since it would have to be based upon a flawed conceptual model of site conditions, unsupported cost projections, and flawed financial discounting of the Environmental Claims. *See In re Mahoney-Troast Constr. Co.*, 189 B.R. 57, 60 (Bankr. S.D.N.Y. 1995) (When there is no identifiable and imminent harm, “environmental compliance costs which arise from the debtor’s prepetition conduct are treated as general unsecured claims.”).

E. 28 U.S.C. § 959(b) Is Not Applicable Because the Reorganized Debtors Are Not Operating and Managing the Properties.

The EPA argued in the EPA Claims that under 28 U.S.C. § 959(b)¹² the Reorganized Debtors are “required to manage and operate estate property in accordance with non-bankruptcy law, including all applicable environmental statutes” and that “[t]he cost of [Reorganized Debtors’] compliance with environmental law is an administrative expense obligation of the estate.”

¹² 28 U.S.C. § 959(b) states that:

a trustee, receiver or manager appointed in any cause pending in any court of the United States, including a debtor in possession, shall manage and operate the property in his possession as such trustee, receiver or manager according to the requirements of the valid laws of the State in which such property is situated, in the same manner that the owner or possessor thereof would be bound to do if in possession thereof.

However, under Second Circuit case law, section 959(b) “does not apply where...a trustee acting in his official capacity conducts no business connected with the property other than to perform administrative tasks necessarily incident to the consolidation, preservation, and liquidation of assets in the debtor’s estate.” *In re Lehal Realty Assocs.*, 101 F.3d 272, 276 (2d Cir. 1996); *see also In re N.P. Mining Co., Inc.*, 963 F.2d 1449, 1460-61 (11th Cir. 1992) (§ 959(b) does not apply when a business’s operations have ceased and its assets are being liquidated); *In re Valley Steel Prods. Co., Inc.*, 157 B.R. 442, 447 (Bankr. E.D. Mo. 1993) (§ 959(b) does not apply to a debtor that is liquidating its estate). The Eleventh Circuit has further clarified that the trustee does not need to be “entirely inactive” for the purposes of section 959 applicability but rather the important factor is whether the business was “being administered for the purpose of continuing operations” or whether the trustee’s actions were “to protect [the] asset[s] of the estate” and to “essentially hold[] matters in the status quo.” *In re NP Mining Co.*, 963 F.2d at 1460–61.

In this case, the Reorganized Debtors emerged from bankruptcy pursuant to the Modified Plan under which substantially all of its assets were sold to third parties, and the assets that were left with the Reorganized Debtors were to be administered and not operated. Despite the fact that the Modified Plan § 11.1 provides the Reorganized Debtors with the power to “operate their businesses,” the Reorganized Debtors have never “operated” the Debtors’ business at the Environmental Sites as contemplated by section 959, but rather the Reorganized Debtors have simply maintained the status quo and performed “administrative tasks necessarily incident to...liquidation of the assets.” Thus, 28 U.S.C. § 959(b) does not apply to the Reorganized Debtors and cannot be a basis for the Environmental Agencies’ claims for administrative expense.

F. The EPA Is Not Entitled to Administrative Priority for its Costs at the Delphi VOC Site in Dayton, Ohio.¹³

In addition to the protective filing for future unincurred response costs, the EPA also asserts an administrative expense priority claim for costs it incurred at the Delphi VOC Site in Dayton, Ohio. The Dayton, Ohio property has been idle since at least since June 2009.¹⁴ As a result, any costs claimed by EPA, since at least June 2009, are not entitled to priority because the costs cannot benefit the estate when the property is not operating. In addition, the Reorganized Debtors sold this property in 2012 and, thus, the Reorganized Debtors no longer have an interest in the property. Whether the EPA is entitled to administrative priority for costs incurred at a site that the Reorganized Debtors no longer own remains an open question within the Second Circuit. *In re Oldco M Corp.*, 438 B.R. 775, 783 (Bankr. S.D.N.Y. 2010). However, pursuant to analogous case law and commentary, the Reorganized Debtors would contend that such costs are not entitled to priority because the costs cannot benefit the estate when the property is no longer owned by the debtors. *See In re Insilco Techs., Inc.*, 309 B.R. 111 (Bankr. D. Del. 2004) (finding that the government was not entitled to administrative expense priority for costs incurred at a site that was sold by the debtor prior to filing because such costs do not benefit the estate); *see also* 5 Collier on Bankruptcy ¶ 503.06[4][a] (“Administrative expense status is denied for cleanup costs on property no longer owned by the estate.”).

¹³ Based on the Court’s Case Closing Order and subsequent Environmental Claims and Issues Procedure Order, the Reorganized Debtors do not concede that the EPA’s claims as to the Delphi VOC Site are appropriately before the Court as part of these proceedings.

¹⁴ Supplement to First Amended Disclosure Statement at S-xviii.

G. If the Environmental Agencies Have an Administrative Expense Claim, the Reorganized Debtors' Dispute the Value of That Claim.

Notwithstanding the above arguments, to the extent the Court determines that the Environmental Agencies do have valid administrative expense claims against the Reorganized Debtors, the Reorganized Debtors and their experts dispute the total value of the claim and, as indicated above, *see* Section II.D., *infra*, the Reorganized Debtors dispute the Environmental Agencies' characterization of the value of the claim.

III. CONCLUSION

For the reasons stated above, the Reorganized Debtors ask this Court to sustain its objections and disallow the Environmental Claims.

NOTICE

This Notice Of Claims Objection And Statement Of Disputed Issues With Respect To Environmental Claim Numbers 15785, 18956, 19539, And 19786 And All Other Environmental Issues At The Sites Owned By The Reorganized Debtors has been provided in accordance with the Supplemental Order Under 11 U.S.C. §§ 102(1) And 105 And Fed. R. Bankr. P. 2002(M), 9006, 9007, And 9014 Establishing Omnibus Hearing Dates And Certain Notice, Case Management, And Administrative Procedures, entered on March 20, 2006 (Docket No. 2883). Copies of this filing will also be available on the claims agent's website, <http://www.dphholdingsdocket.com/dph>. The Reorganized Debtors submit that, under the circumstances, no other or further notice need be given.

Dated: Washington, D.C.
September 6, 2013

DPH Holdings Corp., et al.,
By their Attorneys
JONES DAY
By:

/s/ Kevin Holewinski
KEVIN P. HOLEWINSKI, *pro hac vice*
DANIELLA EINIK, *pro hac vice*
51 Louisiana Ave, NW
Washington, D.C. 20001
(202) 879-3939